

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of
The Securities Exchange Act of 1934

Date of Report (Date of earliest event reported):
December 10, 2007

United States Steel Corporation

(Exact name of registrant as specified in its charter)

Delaware	1-16811	25-1897152
----- (State or other jurisdiction of incorporation)	----- (Commission File Number)	----- (IRS Employer Identification No.)
600 Grant Street, Pittsburgh, PA		15219-2800
----- (Address of principal executive offices)		----- (Zip Code)

(412) 433-1121

(Registrant's telephone number,
including area code)

Check the appropriate box below if the Form 8-K filing is intended to
simultaneously satisfy the filing obligation of the registrant under any of the
following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17
CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR
240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the
Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the
Exchange Act (17 CFR 240.13e-4(c))

Item 1.01 Entry into a Material Definitive Agreement

Pursuant to an Indenture dated as of May 21, 2007 (the "Indenture") between
United States Steel Corporation (the "Corporation") and The Bank of New York, as
trustee (the "Trustee"), a copy of which was filed as Exhibit 4.1 to the
Corporation's Report on Form 8-K filed on May 22, 2007, the Corporation and the
Trustee entered into a Second Supplemental Indenture dated as of December 10, 2007 (the "Second Supplemental Indenture") and the Corporation and the Trustee entered into a Third Supplemental Indenture dated as of December 10, 2007 (the "Third Supplemental Indenture").

pursuant to the terms of the Indenture and the Supplemental Indenture. The terms of the notes are set forth in the notes and in the Indenture and the Supplemental Indenture.

A copy of the form of note is attached as Exhibit 4.2 to this Form 8-K.

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"Interest Rate Agreement" means, in respect of a Person, any interest rate swap agreement, interest rate cap agreement or other financial agreement or arrangement designed to protect such Person against fluctuations in interest rates.

"Investment Grade" has the meaning provided in Section 4.02.

"Liens" has the meaning provided in Section 3.01.

"Moody's" has the meaning provided in Section 4.02.

"Notes" has the meaning provided in the recitals.

"Person" means any individual, corporation, partnership, limited liability company, joint venture, association, joint-stock company, trust, unincorporated organization or government or political subdivision thereof.

"Primary Treasury Dealer" has the meaning provided in Section 4.01.

"Principal Property" means any domestic blast furnace or steel producing facility, or casters that are part of a plant that includes such a facility, in each case located in the United States, having a net book value in excess of 1% of Consolidated Net Tangible Assets at the time of determination.

"Rating Agency" has the meaning provided in Section 4.02.

"Rating Category" has the meaning provided in Section 4.02.

"Rating Date" has the meaning provided in Section 4.02.

"Ratings Event" has the meaning provided in Section 4.02.

"Reference Treasury Dealer" has the meaning provided in Section 4.01.

"Reference Treasury Dealer Quotations" has the meaning provided in Section 4.01.

"Refinance" means, in respect of any Indebtedness, to refinance, extend, renew, refund, repay, prepay, redeem, defease or retire, or to issue other Indebtedness in exchange or replacement for, such Indebtedness. "Refinanced" and "Refinancing" shall have correlative meanings.

"S&P" has the meaning provided in Section 4.02.

"Securities" has the meaning provided in the recitals.

"Subsidiary" means, with respect to any Person (the "parent") at any date, any corporation, limited liability company, partnership, association or other entity owning a majority of the shares of securities or other interests having ordinary voting power for the election of directors or another governing body (other than securities or interests having such power only by reason of the happening of a contingency) are at the time beneficially owned directly or indirectly through one or more intermediaries, or both by the parent.

"Supplemental Indenture" has the meaning provided in the preamble.

"Treasury Yield" has the meaning provided in Section 4.01.

"Voting Stock" has the meaning provided in Section 4.02.

ARTICLE TWO

GENERAL TERMS AND CONDITIONS OF THE NOTES

SECTION 2.01. Designation and Principal Amount.

The Notes are hereby authorized and are designated the 7.00% Senior Notes due 2018, unlimited in aggregate principal amount. The Notes issued on the date hereof pursuant to the terms of this Indenture shall be in an aggregate principal amount of \$500,000,000, which amount shall be set forth in the written order of the Company for the authentication and delivery of the Notes pursuant to Section 3.03 of the Base Indenture. In addition, the Company may issue, from time to time in accordance with the provisions of this Indenture, additional Notes having the same terms and conditions as the Notes issued on the date hereof in all respects (except for the payment of interest accruing prior to the issue date of such additional Notes), so that such additional Notes shall be consolidated and form a single series with the Notes issued on the date hereof and shall be governed by the terms of this Indenture.

Section 2.02. Maturity.

The principal amount of the Notes shall be payable on February 1, 2018.

The Notes shall be issued as global notes, in fully registered book-entry form without coupons in denominations of \$1,000 and integral multiples thereof.

Principal, premium, if any, and/or interest, if any, on the global notes representing the Notes shall be made to The Depository Trust Company (the "Depository").

The global notes representing the Notes shall be deposited with, or on behalf of, the Depository and shall be registered in the name of the Depository or a nominee of the Depository. No global note may be transferred except as a whole by a nominee of the Depository to the Depository or to another nominee of the Depository, or by the Depository or such nominee to a successor of the Depository or a nominee of such successor.

The Bank of New York shall act as Paying Agent for the Notes. The Company may choose to pay interest by mailing checks or making wire transfers. All money paid by the Company to any Paying Agent that remains unclaimed at the end of two years after the amount is due to Holders shall be repaid to the Company. After such two-year period, Holders may look only to the Company for payment and not to the Trustee, any other Paying Agent or anyone else. The Company may also arrange for additional payment offices, and may cancel or change these offices, including any use of the Trustee's corporate trust office. The Company may appoint, suspend, remove or change the Paying Agent without prior notice to the Holders.

Section 2.04. Interest.

Interest on the Notes shall accrue at the rate of 7.00% per annum. Interest on the Notes shall accrue from December 10, 2007 or the most recent interest payment date on which interest was paid. Interest on the Notes shall be payable semi-annually in arrears on February 15th of each year.

in respect of a particular Change of Control (and thus shall not be deemed a Ratings Event for purposes of the definition of Change of Control Repurchase Event hereunder) if the Rating Agencies making the reduction in

Section 6.07. Counterparts.

This instrument may be executed in any number of counterparts, each of which so executed shall be deemed t

THIS GLOBAL NOTE IS HELD BY THE DEPOSITARY (AS DEFINED IN THE SUPPLEMENTAL INDENTURE TO THE INDENTURE GOVERNING THIS NOTE) OR ITS NOMINEE IN CUSTODY FOR THE BENEFIT OF THE BENEFICIAL OWNERS HEREOF, AND IS NOT TRANSFERABLE TO ANY PERSON UNDER ANY CIRCUMSTANCES EXCEPT THAT (I) THE TRUSTEE MAY MAKE SUCH NOTATIONS HEREON AS MAY BE REQUIRED PURSUANT TO ARTICLE III OF THE INDENTURE, (II) THIS GLOBAL NOTE MAY BE EXCHANGED PURSUANT TO SECTION 3.05 OF THE INDENTURE, (III) THIS GLOBAL NOTE MAY BE DELIVERED TO THE TRUSTEE FOR CANCELLATION PURSUANT TO SECTION 3.09 OF THE INDENTURE AND (IV) THIS GLOBAL NOTE MAY BE TRANSFERRED TO A SUCCESSOR DEPOSITARY WITH THE PRIOR WRITTEN CONSENT OF THE COMPANY OR ANY SUCCESSOR THERETO.

UNLESS THIS NOTE IS PRESENTED BY AN AUTHORIZED REPRESENTATIVE OF THE DEPOSITARY (AS DEFINED IN THE SUPPLEMENTAL INDENTURE TO THE INDENTURE GOVERNING THIS NOTE), TO THE COMPANY OR ANY SUCCESSOR THERETO OR ITS AGENT FOR REGISTRATION OF TRANSFER, EXCHANGE, OR PAYMENT, AND ANY CERTIFICATE ISSUED IS REGISTERED IN THE NAME OF CEDE & CO. OR IN SUCH OTHER NAME AS IS REQUESTED BY AN AUTHORIZED REPRESENTATIVE OF THE DEPOSITARY (AND ANY PAYMENT IS MADE TO CEDE & CO. OR TO SUCH OTHER ENTITY AS IS REQUESTED BY AN AUTHORIZED REPRESENTATIVE OF THE DEPOSITARY), ANY TRANSFER, PLEDGE, OR OTHER USE HEREOF FOR VALUE OR OTHERWISE BY OR TO ANY PERSON IS WRONGFUL INASMUCH AS THE REGISTERED OWNER HEREOF, CEDE & CO., HAS AN INTEREST HEREIN.

UNITED STATES STEEL CORPORATION

No. 1 Principal Amount \$500,000,000
CUSIP NO. 912656AG0
ISIN NO. US912656AG05

7.00% Senior Notes due 2018

UNITED STATES STEEL CORPORATION, a Delaware corporation, for value received, hereby promises to pay to CEDE & CO., or registered assigns, the principal sum of FIVE HUNDRED MILLION DOLLARS (\$500,000,000) on February 1, 2018.

Interest Payment Dates: February 1 and August 1
Record Dates: January 15 and July 15
Additional provisions of this Note are set forth on the other side of this Note.

IN WITNESS WHEREOF, the Company has caused this Instrument to be duly executed.

UNITED STATES STEEL CORPORATION

By: _____
Name: L. T. Brockway
Title: Vice President & Treasurer

ATTEST:

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1. Interest.

United States Steel Corporation, a Delaware corporation (the "Company and the "Issuer") promises to pay interest on the principal amount of this Note at the rate per annum set forth above.

The Issuer shall pay accrued interest semiannually on each February 1 and August 1, commencing on August 1, 2008 or if any such day is not a Business Day (as defined in the Indenture referred to below), on the next Business Day.

2. Method of Payment.

The Issuer shall pay the principal of (and premium, if any) and interest on the Notes (except defaulted interest) to the Persons who are the registered Holders at the close of business on the Record Date immediately preceding the Interest Payment Date even if the Notes are cancelled, repurchased or redeemed after such Record Date, and on or before such Interest Payment Date. Holders must surrender Notes to a Paying Agent to collect principal payments. The Issuer shall pay principal and interest in money of the United States that at the time of payment is legal tender for payment of public and private debts ("U.S. Legal Tender"). However, the Issuer may pay principal and interest by check payable in such U.S. Legal Tender. The Company may deliver any such interest payment to the Paying Agent or to a Holder at the Holder's registered address.

3. Paying Agent and Registrar.

Initially, The Bank of New York will act as Paying Agent and Security Registrar. The Company may appoint and change any Paying Agent, Security Registrar or co-Registrar without prior notice to any Holder. The Company or any of its domestically incorporated wholly-owned Subsidiaries may act as the Paying Agent.

4. Indenture.

The Issuer issued the Notes under an Indenture, dated as of May 21, 2007 (the "Base Indenture"), between the Issuer and The Bank of New York, a New York banking corporation (the "Trustee."), as supplemented by a Second Supplemental Indenture, dated as of December 10, 2007, between the Issuer and The Bank of New York, a New York banking corporation, as Trustee (the "Supplemental Indenture," and together with the Base Indenture, the "Indenture").

TO: L. C. WOODRUFF, JR., PRESIDENT, CUSCO
FROM: J. C. WOODRUFF, JR., PRESIDENT, CUSCO
REDEEMED AT ITS REGISTERED ADDRESS. THE NOTICE OF REDEMPTION FOR THE NOTES SHALL STATE THE AMOUNT TO BE REDEEMED. ON AND AFTER THE REDEMPTION DATE, INTEREST SHALL CEASE TO ACCRUE ON ANY NOTES THAT ARE REDEEMED. IF LESS THAN ALL THE NOTES OF EITHER SERIES ARE REDEEMED AT ANY TIME, THE TRUSTEE SHALL SELECT NOTES ON A PRO RATA BASIS OR BY ANY OTHER METHOD THE TRUSTEE DEEMS FAIR AND APPROPRIATE.

7. Change of Control Repurchase Event.

If a Change of Control Repurchase Event occurs, unless the Company has exercised its right to redeem the Notes pursuant to the Indenture, the Company shall be required to make an offer to each Holder to repurchase all or any part (in excess of \$1,000 and in integral multiples of \$1,000) of that Holder's Notes at a repurchase price in cash equal to 101% of the aggregate principal amount of the Notes repurchased plus any accrued and unpaid interest on the Notes repurchased to, but not including, the date of repurchase. Within 30 days following any Change of Control Repurchase Event or, at the option of the Company, prior to the date of the offering to repurchase the Notes, but after the public announcement of the Change of Control, the Company shall mail a notice to each Holder, with a copy to the Trustee, describing the transaction or transactions that constitute or may constitute the Change of Control Repurchase Event and offering to repurchase the Notes on the payment date specified in the notice, which date shall be the date of the offering to repurchase the Notes.

17. Abbreviations

Customary abbreviations may be used in the name of a Holder or an assignee, such as: TEN COM (= tenants in common), TEN ENT (= tenants by the entireties), JT TEN (= joint tenants with right of survivorship and not as tenants in common), CUST (= Custodian), and U/G/M/A (= Uniform Gifts to Minors Act).

18. CUSIP Numbers

Pursuant to a recommendation promulgated by the Committee on Uniform Security Identification Procedures the Issuer has caused CUSIP numbers to be printed on the Notes and has directed the Trustee to use CUSIP numbers in notices of redemption as a convenience to Holders. No representation is made as to the accuracy of such numbers either as printed on the Notes or as contained in any notice of redemption and reliance may be placed onl de érhasrienantay9b eantaof

SCHEDULE OF EXCHANGES OF INTERESTS IN THE GLOBAL NOTE

The following increases or decreases in this Global Note have been made:

Date of Exchange	Amount of decrease in Principal Amount of this Global Note	Amount of increase in Principal Amount of this Global Note	Principal Amount of this Global Note following such decrease or increase	Signature of authorized officer of Trustee or Notes Custodian
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