## SECURITIES & EXCHANGE COMMISSION Washington, D.C. 20549

SCHEDULE 13G/A\*

(Rule 13d-102)

Amendment No. 1

INFORMATION TO BE INCLUDED IN STATEMENTS FILED PURSUANT TO RULES 13d-1(b), (c) AND (d) AND AMENDMENTS THERETO FILED PURSUANT TO 13d-2(b)

United States Steel Corporation (Name of Issuer)

Common Stock (Title of Class of Securities)

912909108 (CUSIP Number)

December 31, 2005 (Date of event which requires filing of this statement)

- [ ] Rule 13d-1(b)
- [X] Rule 13d-1(c)
- [ ] Rule 13d-1(d)

(Page 1 of 10 Pages)

\*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for purposes of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

CUSIP No.	912909108	1	3G	Page 2	of 10	) Pages
(1)	I.R.S.	OF REPORTING PERSON IDENTIFICATION NO.	S ONLY)	rtners, L.P.		
(2)	CHECK T	HE APPROPRIATE BOX	IF A MEMBER OF .	A GROUP **	(a) (b)	
(3)	SEC USE	ONLY				
(4)	CITIZEN	ISHIP OR PLACE OF O	RGANIZATION Delawar	e		
NUMBER OF	, ,	SOLE VOTING POWER	-0-			
	LY (6)	SHARED VOTING POW	ER 5,618,3	23		
EACH		SOLE DISPOSITIVE	POWER -0-			
REPORTING PERSON WITH	 H (8)	SHARED DISPOSITIV	E POWER			

		5,618,323		
(9)	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON	5,618,323		
(10)	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHAF	NT		[ ]
(11)	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)	4.96%		
(12)	TYPE OF REPORTING PERSON **	PN		
	** SEE INSTRUCTIONS BEH	FORE FILLING OU		
USIP No. 9	012909108 13G		Page 3 of	10 Pages
(1)	NAMES OF REPORTING PERSONS I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY)	) Tontine Managen	nent, L.L.C	
	CHECK THE APPROPRIATE BOX IF A N	MEMBER OF A GRO	(a	(X) [X]
	SEC USE ONLY			
(4)	CITIZENSHIP OR PLACE OF ORGANIZA	ATION Delaware		
JMBER OF	(5) SOLE VOTING POWER	-0-		
ENEFICIALI	LY (6) SHARED VOTING POWER	5,618,323		
WNED BY ACH	(7) SOLE DISPOSITIVE POWER	-0-		
EPORTING ERSON WITH	H (8) SHARED DISPOSITIVE POWER	R		
	ACCRECATE ANGUME DEVELOCATION OF			
(9)	AGGREGATE AMOUNT BENEFICIALLY OV BY EACH REPORTING PERSON	5,618,323		
(10)	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHAF	RES **		[ ]
(11)	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)	4.96%		
	TYPE OF REPORTING PERSON **	00		
	** SEE INSTRUCTIONS BEH			
CUSIP No. 9			Page 4 of	_
(1)	NAMES OF REPORTING PERSONS I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY) Tontine			
(2)	CHECK THE APPROPRIATE BOX IF A N	MEMBER OF A GRO	 DUP **	

(3)		O = 0117.11						
	SEC U	SE ONLY						
(4)	CITIZ	ENSHIP OF	PLACE OF OR	GANIZATI	ION Delaware			
	(5	) SOLE V	OTING POWER		-0-			
SHARES								
BENEFICIALL	Y (6	) SHARED	VOTING POWE		3,389,073			
OWNED BY								
EACH	(7	) SOLE D	ISPOSITIVE P		-0-			
REPORTING								
PERSON WITH	(8	) SHARED	DISPOSITIVE		3,389,073			
(9)	AGGRE	 GATE AMOU	NT BENEFICIA	LLY OWNE	 ED			
	BY EA	CH REPORT	'ING PERSON		3,389,073			
(10)	CHECK	BOX IF T	HE AGGREGATE					
			LUDES CERTAI		S **		[ ]	
(11)			SS REPRESENT	ED				
	DI AM	OUNT IN F	.OW (9)		2.99%			
(12)	TYPE	OF REPORT	'ING PERSON *	*	00			
					 RE FILLING OUT!			
CUSIP No. 9(1)	NAMES	OF REPOR	TING PERSONS CICATION NO.			age 5 of		
(2)	CHECK				Jeffrey L. (	Gendell		
		THE APPR	OPRIATE BOX	 IF A MEN	Jeffrey L. (	**	.) [X]	
(3)	 SEC U	THE APPR	OPRIATE BOX	IF A MEN		** (a		
(3)		SE ONLY SE ONLY ENSHIP OF	PLACE OF OR	GANIZATI	MBER OF A GROUP  ION United States	** (a (b		
(4)NUMBER OF	CITIZ	SE ONLY ENSHIP OF		GANIZATI	MBER OF A GROUP  ION United States	** (a (b	·) [ ]	
(4)NUMBER OF SHARES	CITIZ	SE ONLY ENSHIP OR	PLACE OF OR	GANIZATI	MBER OF A GROUP  ION United States	** (a (b	·) [ ]	
(4)NUMBER OF SHARES	CITIZ	SE ONLY ENSHIP OR	PLACE OF OR	GANIZATI	MBER OF A GROUP  ION United States	** (a (b	·) [ ]	
(4)  NUMBER OF  SHARES  BENEFICIALL	CITIZ (5  Y (6	SE ONLY  ENSHIP OR  ) SOLE V	PLACE OF OR	GANIZATI	MBER OF A GROUP  ION United States	** (a (b		
(4)  NUMBER OF  SHARES  BENEFICIALL  OWNED BY	CITIZ (5  Y (6	SE ONLY  ENSHIP OR  ) SOLE V	PLACE OF OR	GANIZATI	MBER OF A GROUP  ION United States  270,000  9,007,396	** (a (b		
(4)  NUMBER OF  SHARES  BENEFICIALL  OWNED BY  EACH  REPORTING	CITIZ (5  Y (6  (7	SE ONLY  ENSHIP OF  SOLE V  SHARED  SOLE D	PLACE OF OR	GANIZATI	MBER OF A GROUP  ION United States  270,000  9,007,396	** (a		
(4)  NUMBER OF  SHARES  BENEFICIALL  OWNED BY  EACH  REPORTING  PERSON WITH	CITIZ (5  Y (6  (7  (8	SE ONLY  ENSHIP OF  SOLE V  SHARED  SOLE D  SHARED	PLACE OF OR OTING POWER O VOTING POWE	GANIZATI R OWER POWER	MBER OF A GROUP  ION United States  270,000  9,007,396  270,000	** (a		
(4)  NUMBER OF  SHARES  BENEFICIALL  OWNED BY  EACH  REPORTING  PERSON WITH  (9)	CITIZ (5  Y (6  (7  (8  AGGRE BY EA  CHECK	SE ONLY  ENSHIP OF  SOLE V  SHARED  SOLE E  SHARED  SHARED  CH REPORT  BOX IF I	PLACE OF OR OTING POWER OUTING POWE OUTING POWE OUTING POWE OUTING POWE	GANIZATI  R  OWER  POWER  LLY OWNE	MBER OF A GROUP  ION United States  270,000  9,007,396  270,000  9,007,396  ED  9,277,396	** (a		

(12) TYPE OF REPORTING PERSON \*\*

\_ \_\_\_\_\_\_

\*\* SEE INSTRUCTIONS BEFORE FILLING OUT!

CUSIP No. 912909108

13G

Page 6 of 10 Pages

The Schedule 13G initially filed on August 12, 2005 is hereby amended and restated by this Amendment No. 1 to the Schedule 13G.

Item 1(a). Name of Issuer:

The name of the issuer is United States Steel Corporation (the "Company").

Item 1(b). Address of Issuer's Principal Executive Offices:

The Company's principal executive offices are located at 600 Grant Street, Pittsburgh, Pennsylvania 15219.

Item 2(a). Name of Person Filing:

This statement is filed by:

- (i) Tontine Partners, L.P., a Delaware limited partnership ("TP") with respect to the shares of Common Stock directly owned by it;
- (ii) Tontine Management, L.L.C., a limited liability company organized under the laws of the State of Delaware ("TM"), with respect to the shares of Common Stock directly owned by TP;
- (iii) Tontine Overseas Associates, L.L.C., a limited liability company organized under the laws of the State of Delaware ("TOA"), which serves as investment manager to Tontine Overseas Fund, Ltd. ("TOF"), a company organized under the laws of the Cayman Islands, and to certain managed accounts, with respect to the shares of Common Stock directly owned by TOF and the certain managed accounts; and
- (iv) Jeffrey L. Gendell ("Mr. Gendell"), with respect to the shares of Common Stock owned directly by TP, TOF and the managed accounts.

The foregoing persons are hereinafter sometimes collectively referred to as the "Reporting Persons." Any disclosures herein with respect to persons other than the Reporting Persons are made on information and belief after making inquiry to the appropriate party.

Item 2(b). Address of Principal Business Office or, if None, Residence:

The address of the business office of each of the Reporting Persons is 55 Railroad Avenue, 3rd Floor, Greenwich, Connecticut 06830.

Item 2(c). Citizenship:

TP is a limited partnership organized under the laws of the State of Delaware. TM and TOA are limited liability companies organized under the laws of the State of Delaware. Mr. Gendell is a United States citizen.

Item 2(d). Title of Class of Securities:
 Common Stock, no par value (the "Common Stock")

CUSIP No. 912909108 13G Page 7 of 10 Pages

Item 2(e). CUSIP Number: 912909108

Item 3. If this statement is filed pursuant to Rules 13d-1(b) or 13d-2(b) or (c), check whether the person filing is a:

- (a) [ ] Broker or dealer registered under Section 15 of the Act,
- (b) [ ] Bank as defined in Section 3(a)(6) of the Act,
- (c) [ ] Insurance Company as defined in Section 3(a)(19) of the Act,
- (d) [ ] Investment Company registered under Section 8 of the Investment Company Act of 1940,
- (e) [ ] Investment Adviser in accordance with Rule 13d-1(b)(1)(ii)(E),
- (f) [ ] Employee Benefit Plan or Endowment Fund in accordance with Rule 13d-1(b)(1)(ii)(F),

- (g) [ ] Parent Holding Company or control person in accordance with Rule 13d-1 (b) (1) (ii) (G),
- (h) [ ] Savings Association as defined in Section 3(b) of the Federal Deposit Insurance Act,
- (i) [ ] Church Plan that is excluded from the definition of an investment company under Section 3(c)(14) of the Investment Company Act of 1940,
- (j) [ ] Group, in accordance with Rule 13d-1(b)(1)(ii)(J).

Not applicable.

## Item 4. Ownership.

- A. Tontine Partners, L.P.
  - (a) Amount beneficially owned: 5,618,323
- (b) Percent of class: 4.96% The percentages used herein and in the rest of Item 4 are calculated based upon the 113,383,677 shares of Common Stock issued and outstanding as of October 26, 2005, as set forth in the Company's Form 10-Q for the quarterly period ended September 30, 2005.
  - (c) (i) Sole power to vote or direct the vote: -0-
    - (ii) Shared power to vote or direct the vote: 5,618,323
  - (iii) Sole power to dispose or direct the disposition: -0-
  - (iv) Shared power to dispose or direct the disposition: 5,618,323

CUSIP No. 912909108

13G

Page 8 of 10 Pages

- B. Tontine Management, L.L.C.
  - (a) Amount beneficially owned: 5,618,323
  - (b) Percent of class: 4.96%
  - (c)(i) Sole power to vote or direct the vote: -0-
    - (ii) Shared power to vote or direct the vote: 5,618,323
  - (iii) Sole power to dispose or direct the disposition: -0-
  - (iv) Shared power to dispose or direct the disposition: 5,618,323
- C. Tontine Overseas Associates, L.L.C.
  - (a) Amount beneficially owned: 3,389,073
  - (b) Percent of class: 2.99%
  - (c)(i) Sole power to vote or direct the vote: -0-
    - (ii) Shared power to vote or direct the vote: 3,389,073
  - (iii) Sole power to dispose or direct the disposition: -0-
  - (iv) Shared power to dispose or direct the disposition: 3,389,073
- D. Jeffrey L. Gendell
  - (a) Amount beneficially owned: 9,277,396
  - (b) Percent of class: 8.18%
  - (c)(i) Sole power to vote or direct the vote: 270,000
    - (ii) Shared power to vote or direct the vote: 9,007,369
  - (iii) Sole power to dispose or direct the disposition: 270,000
  - (iv) Shared power to dispose or direct the disposition: 9,007,369
- Item 5. Ownership of Five Percent or Less of a Class.

Not applicable.

CUSIP No. 912909108

13G

Page 9 of 10 Pages

Item 6. Ownership of More than Five Percent on Behalf of Another Person.

TM, the general partner of TP, has the power to direct the affairs of TP, including decisions respecting the disposition of the proceeds from the sale of the shares. Mr. Gendell is the managing member of TM and TOA, and in that capacity directs their operations. Each of the clients of TOA has the power to direct the receipt of dividends from or the proceeds of sale of such shares.

Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on by the Parent Holding Company.

Not applicable.

Item 8. Identification and Classification of Members of the Group.

Not applicable.

Item 9. Notice of Dissolution of Group.

Not applicable.

Item 10. Certification.

Each of the Reporting Persons hereby makes the following certification:

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

CUSIP No.

13G

Page 10 of 10 Pages

## SIGNATURES

After reasonable inquiry and to the best of our knowledge and belief, the undersigned certify that the information set forth in this statement is true, complete and correct.

DATED: February 10, 2006

/s/ JEFFREY L. GENDELL

Jeffrey L. Gendell, individually, and as managing member of
Tontine Management, L.L.C.,
general partner of
Tontine Partners, L.P., and as
managing member of
Tontine Overseas Associates, L.L.C.

\_\_\_\_\_