Registration No. 333

SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

FORM S-8 REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

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UNITED STATES STEEL CORPORATION (Exact name of Registrant as Specified in Its Charter)

DELAWARE (State or Other Jurisdiction (State or Other Jurisdiction of Incorporation or Organization)

25-1897152 (I.R.S. Employer Identification Number)

600 GRANT STREET PITTSBURGH, PA (Address of Principal Executive Offices) 15219-2800 (Zip Code)

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UNITED STATES STEEL CORPORATION 2002 STOCK PLAN (Full Title of the Plan)

\_\_\_\_\_

Dan D. Sandman

Vice Chairman and Chief Legal & Administrative Officer, General Counsel and Secretary United States Steel Corporation 600 Grant Street, Pittsburgh, PA 15219-2800 (Name and Address of Agent For Service)

(412) 433-1121 (Telephone Number, Including Area Code, of Agent For Service)

CALCULATION OF REGISTRATION FEE

<TABLE>

<CAPTION>

=======				
		PROPOSED MAXIMUM	PROPOSED MAXIMUM	
AMOUNT OF				
TITLE OF SECURITIES	AMOUNT TO BE	OFFERING PRICE PER	AGGREGATE OFFERING	
REGISTRATION				
TO BE REGISTERED	REGISTERED	SECURITY (1)	PRICE (1)	
FEE				
<\$>	<c></c>	<c></c>	<c></c>	<c></c>
United States Steel Corporation				
Common Stock, par value \$1.00 per				
share	6,000,000	\$17.81	\$106,860,000	
\$25,540				

</TABLE>

(1) Estimated solely for purposes of calculating the registration fee pursuant to Rules 457(c) and (h) under the Securities Act of 1933, as amended (the "Securities Act"), on the basis of the average of the high and low sale prices for common stock of United States Steel Corporation. ("Common Stock") as reported on the New York Stock Exchange on January 2, 2002.

# PART I INFORMATION REQUIRED IN SECTION 10(A) PROSPECTUS

Note: The document(s) containing the information concerning the United States Steel Corporation 2002 Stock Plan (the "Plan") required by Item 1 of Form S-8 and the statement of availability of registrant information, Plan information and other information required by Item 2 of Form S-8 will be sent or given to employees as specified by Rule 428. In accordance with Rule 428 and the requirements of Part I of Form S-8, such documents are not being filed with the

Securities and Exchange Commission (the "Commission") either as part of this Registration Statement or as prospectuses or prospectus supplements pursuant to Rule 424. United States Steel Corporation shall maintain a file of such documents in accordance with the provisions of Rule 428. Upon request, United States Steel Corporation shall furnish the Commission or its staff a copy or copies of any or all documents included in such file.

### PART II

#### INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

### Item 3. INCORPORATION OF DOCUMENTS BY REFERENCE.

The following documents have been filed by United States Steel Corporation, a Delaware corporation ("USS" or the "Corporation"), and its predecessor Marathon Oil Corporation, a Delaware corporation formerly known as USX Corporation ("MOC"), with the Commission (Commission File Nos. 1-16811 and 1-5153) and are incorporated herein by reference:

SEC FILINGS

PERIOD

MOC's Annual Report on Form 10-K

Year ended December 31, 2000, as filed on March 12, 2001, as amended on September 14, 2001 and Form 10-K/A filed on October 11, 2001.

MOC's Quarterly Reports on Form 10-Q

Quarter ended March 31, 2001, as filed on May 11, 2001; Quarter ended June 30, 2001, as filed on August 6, 2001; Quarter ended September 30, 2001, as filed on November 9, 2001.

MOC's Current Reports on Form 8-K

Dated February 27, 2001, April 24, 2001, June 15, 2001, July 2, 2001, July 31, 2001, August 1, 2001, August 2, 2001, August 6, 2001, October 12, 2001, October 22, 2001, October 25, 2001, November 2, 2001, November 5, 2001, November 5, 2001, November 7, 2001, November 28, 2001, December 4, 2001, and December 14, 2001

USS's Current Report on Form 8-K

Filed on January 3, 2002.

MOC's Proxy Statement on Schedule 14A

Filed on August 15, 2001.

The description of USS's common stock set forth in USS's Registration Statement on Form 8-A/A pursuant to Section 12 of the Securities Exchange Act of 1934, including any amendment or report filed for the purpose of updating any such description

Filed on December 31, 2001.

All documents filed by USS with the Commission pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act subsequent to the date of this Registration Statement and prior to the filing of a post-effective amendment to this Registration Statement indicating that all securities offered hereby have been sold or that de-registers all securities then remaining unsold, shall be deemed to be incorporated in this Registration Statement by reference and to be a part hereof from the date of filing of such documents.

Any statement contained in this Registration Statement, in an amendment hereto, or in a document incorporated by reference herein, shall be deemed modified or superseded for purposes of this Registration Statement to the extent that a statement contained herein, in any subsequently filed supplement to this Registration Statement, or any document that is also incorporated by reference herein, modifies or supersedes such statement. Any statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Registration Statement.

Item 4. DESCRIPTION OF SECURITIES.

Not applicable.

Item 5. INTERESTS OF NAMED EXPERTS AND COUNSEL.

Robert M. Stanton, Assistant General Counsel and Assistant Secretary of USS, who is passing on the validity of the common stock offered pursuant to the Plan, owns shares of United States Steel Corporation Common Stock.

Article V of the By-Laws of the Corporation provides that the Corporation shall indemnify to the fullest extent permitted by law any person who is made or is threatened to be made a party or is involved in any action, suit, or proceeding whether civil, criminal, administrative or investigative by reason of the fact that he is or was a director, officer, employee or agent of the Corporation or is or was serving at the request of the Corporation as an officer, director, employee or agent of another corporation, partnership, joint venture, trust, enterprise, or nonprofit entity.

The Corporation is empowered by Section 145 of the Delaware General Corporation Law, subject to the procedures and limitations stated therein, to indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative (other than an action by or in the right of the Corporation) by reason of the fact that such person is or was an officer,

employee, agent or director of the Corporation, or is or was serving at the request of the Corporation as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise against expenses (including attorneys' fees), judgments, fines and amounts paid in settlement actually and reasonably incurred by such person in connection with such action, suit or proceeding if he acted in good faith and in a manner he reasonably believed to be in or not opposed to the best interests of the Corporation, and, with respect to any criminal action or proceeding, had no reasonable cause to believe his conduct was unlawful. The Corporation may indemnify any such person against expenses (including attorneys' fees) in an action by or in the right of the Corporation under the same conditions, except that no indemnification is permitted without judicial approval if such person is adjudged to be liable to the Corporation. To the extent a director or officer is successful on the merits or otherwise in the defense of any action referred to above, the Corporation must indemnify him against the expenses which he actually and reasonably incurred in connection therewith.

Policies of insurance are maintained by the Corporation under which directors and officers of the Corporation are insured, within the limits and subject to the limitations of the policies, against certain expenses in connection with the defense of actions, suits or proceedings, and certain liabilities which might be imposed as a result of such actions, suits or proceedings, to which they are parties by reason of being or having been such directors or officers.

The Corporation's Certificate of Incorporation provides that no director shall be personally liable to the Corporation or its stockholders for monetary damages for any breach of fiduciary duty by such director as a director, except (i) for breach of the director's duty of loyalty to the Corporation or its stockholders, (ii) for acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law, (iii) pursuant to Section 174 of the Delaware General Corporation Law, or (iv) for any transaction from which the director derived an improper personal benefit.

Item 7. EXEMPTIONS FROM REGISTRATION CLAIMED.

Not applicable.

Item 8. EXHIBITS.

Refer to exhibit Index following.

Item 9. 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. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the Commission pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price

represent no more than 20 percent change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective 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 registration statement is on form S-3, Form S-8 or Form F-3, and the information required to be included in a post-effective amendment by those paragraphs is contained in periodic reports filed with or furnished to the Commission by the registrant pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 that are incorporated by reference in the registration statement.

- (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 initial bona fide offering thereof.
- (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 undersigned registrant hereby undertakes that, for purposes of determining any liability under the Securities Act of 1933, each filing of the registrant's annual report pursuant to Section 13(a) or 15(d) of the Securities Exchange Act of 1934 (and, where applicable, each filing of an employee benefit plan's annual report pursuant to 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 registrant pursuant to the foregoing provisions, or otherwise, the registrant has been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the registrant of expenses incurred or paid by a director, officer or controlling person of the registrant 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 registrant 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 by it is against public policy as expressed in the Act and will be governed by the final adjudication of such issue.

## SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Pittsburgh, Commonwealth of Pennsylvania, on January 8, 2002.

UNITED STATES STEEL CORPORATION

By: /s/ Gretchen R. Haggerty

\_\_\_\_\_

Name: Gretchen R. Haggerty Title: Senior Vice President and Controller

Pursuant to the requirements of the Securities Act of 1933, as amended, this registration statement has been signed below by the following persons in the capacities indicated on January 8, 2002.

NAME <S> <C> Chairman of Board, Chief \_ \_\_\_\_\_ Executive Officer and President (Principal Executive Officer and Director) Thomas J. Usher Vice Chairman & Chief Financial Officer (Principal Financial Officer, John P. Surma, Jr. and Director) /s/ Gretchen R. Haggerty Senior Vice President and Controller \_\_\_\_\_ (Controller) Gretchen R. Haggerty Director \_ \_\_\_\_\_ J. Gary Cooper Director Robert J. Darnall Vice Chairman, and Director \_ \_\_\_\_\_ Roy G. Dorrance Director - -----Shirley Ann Jackson Director - -----Charles R. Lee </TABLE> <TABLE> <CAPTION> NAME TITLE <S> <C> Director Paul E. Lego Director \_ \_\_\_\_\_ John F. McGillicuddy Vice Chairman, and Director Dan D. Sandman Director \_ \_\_\_\_\_ Seth E. Schofield Director - -----John W. Snow Director Douglas C. Yearley \* By: /s/ Gretchen R. Haggerty Gretchen R. Haggerty, attorney-in fact </TABLE>

EXHIBIT INDEX

Exhibit
Number Description

4(a) Rights Agreement, dated as of December 31, 2001, by and between USS and Mellon Investor Services, LLC, as Rights Agent (filed as Exhibit 4 to the Registration Statement on Form 8-A/A, filed on December 31,

2001 and incorporated herein by reference)

- 4(b) 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(c) 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 Robert M. Stanton regarding the validity of United States Steel Corporation common stock to be issued
- 23(a) Consent of PricewaterhouseCoopers LLP
- 23(b) Consent of Robert M. Stanton, contained in opinion of counsel filed as Exhibit 5
- 24 Powers of Attorney

United States Steel Corporation Law Department 600 Grant Street Pittsburgh, PA 15219-2800 412 433 2877 Fax: 412 433 2811 email: rmstanton@uss.com 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, or attorneys subject to my supervision, have served as counsel to USS in connection with the proposed issuance of up to 6,000,000 shares of common stock, par value \$1.00 per share, of USS (the "Shares") in connection with the United States Steel Corporation 2002 Stock Plan and in the preparation and filing with the Securities and Exchange Commission of a Registration Statement on Form S-8 ("Registration Statement") relating to such Shares.

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 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 Shares has been approved by all necessary corporate action and that when the Shares are sold they will be legally issued, fully paid and non-assessable.

I hereby consent to the filing of this opinion as an  $\ensuremath{\mathsf{Exhibit}}$  to the Registration Statement.

Very truly yours,

/s/ Robert M. Stanton

Robert M. Stanton

### CONSENT OF INDEPENDENT ACCOUNTANTS

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of United States Steel Corporation of our report 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-8 of United States Steel Corporation 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.

/s/ PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP Pittsburgh, PA 15219-2974 January 8, 2002

#### 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 31, 2001), the undersigned does hereby make, constitute and appoint John P. Surma, Jr., Albert E. Ferrara, Jr. and Gretchen R. Haggerty, or any one of them, my true and lawful attorneys-in-fact, each with the power of substitution and resubstitution, to sign, execute and file for me and on my behalf one or more registration statements registering United States Steel Corporation common stock to be issued pursuant to various employee benefit plans and dividend reinvestment/direct stock purchase plans as may be required and/or contemplated in connection with the Separation, and any exhibits thereto, including post-effective amendments to existing registration statements of USX 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 desirable to enable United States Steel Corporation to comply with said Act and the rules and regulations thereunder.

IN WITNESS WHEREOF, I have hereunto set my hand this 27th day of November, 2001.

/s/ J. Gary Cooper
-----J. Gary Cooper

### 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 31, 2001), the undersigned does hereby make, constitute and appoint John P. Surma, Jr., Albert E. Ferrara, Jr. and Gretchen R. Haggerty, or any one of them, my true and lawful attorneys-in-fact, each with the power of substitution and resubstitution, to sign, execute and file for me and on my behalf one or more registration statements registering United States Steel Corporation common stock to be issued pursuant to various employee benefit plans and dividend reinvestment/direct stock purchase plans as may be required and/or contemplated in connection with the Separation, and any exhibits thereto, including post-effective amendments to existing registration statements of USX 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 desirable to enable United States Steel Corporation to comply with said Act and the rules and regulations thereunder.

IN WITNESS WHEREOF, I have hereunto set my hand this 13th day of November, 2001.

## 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 31, 2001), the undersigned does hereby make, constitute and appoint John P. Surma, Jr., Albert E. Ferrara, Jr. and Gretchen R. Haggerty, or any one of them, my true and lawful attorneys-in-fact, each with the power of substitution and resubstitution, to sign, execute and file for me and on my behalf one or more registration statements registering United States Steel Corporation common stock to be issued pursuant to various employee benefit plans and dividend reinvestment/direct stock purchase plans as may be required and/or contemplated in connection with the Separation, and any exhibits thereto, including post-effective amendments to existing registration statements of USX

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 desirable to enable United States Steel Corporation to comply with said Act and the rules and regulations thereunder.

IN WITNESS WHEREOF, I have hereunto set my hand this 27th day of November, 2001.

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IN WITNESS WHEREOF, I have hereunto set my hand this  $27 \, \text{th}$  day of November, 2001.

/s/ Dr. Shirley Ann Jackson
Dr. Shirley Ann Jackson

## 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 31, 2001), the undersigned does hereby make, constitute and appoint John P. Surma, Jr., Albert E. Ferrara, Jr. and Gretchen R. Haggerty, or any one of them, my true and lawful attorneys-in-fact, each with the power of substitution and resubstitution, to sign, execute and file for me and on my behalf one or more registration statements registering United States Steel Corporation common stock to be issued pursuant to various employee benefit plans and dividend reinvestment/direct stock purchase plans as may be required and/or contemplated in connection with the Separation, and any exhibits thereto, including post-effective amendments to existing registration statements of USX 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 desirable to enable United States Steel Corporation to comply with said Act and the rules and regulations thereunder.

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IN WITNESS WHEREOF, I have hereunto set my hand this 27th day of November, 2001.

/s/ Paul E. Lego
----Paul E. Lego

#### POWER OF ATTORNEY

#### KNOW ALL MEN BY THESE PRESENTS:

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IN WITNESS WHEREOF, I have hereunto set my hand this 27th day of November, 2001.

/s/ John F. McGillicuddy
-----John F. McGillicuddy

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other acts which said attorneys-in-fact may deem necessary or desirable to enable United States Steel Corporation to comply with said Act and the rules and regulations thereunder.

IN WITNESS WHEREOF, I have hereunto set my hand this 27th day of November, 2001.

/s/ Dan D. Sandman
----Dan D. Sandman

#### POWER OF ATTORNEY

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IN WITNESS WHEREOF, I have hereunto set my hand this 27th day of November, 2001.

/s/ John W. Snow
-----John W. Snow

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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 31, 2001), the undersigned does hereby make,

constitute and appoint John P. Surma, Jr., Albert E. Ferrara, Jr. and Gretchen R. Haggerty, or any one of them, my true and lawful attorneys-in-fact, each with the power of substitution and resubstitution, to sign, execute and file for me and on my behalf one or more registration statements registering United States Steel Corporation common stock to be issued pursuant to various employee benefit plans and dividend reinvestment/direct stock purchase plans as may be required and/or contemplated in connection with the Separation, and any exhibits thereto, including post-effective amendments to existing registration statements of USX 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 desirable to enable United States Steel Corporation to comply with said Act and the rules and regulations thereunder.

IN WITNESS WHEREOF, I have hereunto set my hand this 27th day of November, 2001.

/s/ John P. Surma, Jr.

John P. Surma, Jr.

#### 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 31, 2001), the undersigned does hereby make, constitute and appoint John P. Surma, Jr., Albert E. Ferrara, Jr. and Gretchen R. Haggerty, or any one of them, my true and lawful attorneys-in-fact, each with the power of substitution and resubstitution, to sign, execute and file for me and on my behalf one or more registration statements registering United States Steel Corporation common stock to be issued pursuant to various employee benefit plans and dividend reinvestment/direct stock purchase plans as may be required and/or contemplated in connection with the Separation, and any exhibits thereto, including post-effective amendments to existing registration statements of  ${\tt USX}$ 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 desirable to enable United States Steel Corporation to comply with said Act and the rules and regulations thereunder.

IN WITNESS WHEREOF, I have hereunto set my hand this 27th day of November, 2001.

/s/ Thomas J. Usher
-----Thomas J. Usher

## 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 31, 2001), the undersigned does hereby make, constitute and appoint John P. Surma, Jr., Albert E. Ferrara, Jr. and Gretchen R. Haggerty, or any one of them, my true and lawful attorneys-in-fact, each with the power of substitution and resubstitution, to sign, execute and file for me and on my behalf one or more registration statements registering United States Steel Corporation common stock to be issued pursuant to various employee benefit plans and dividend reinvestment/direct stock purchase plans as may be required and/or contemplated in connection with the Separation, and any exhibits thereto, including post-effective amendments to existing registration statements of USX 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 desirable to enable United States Steel Corporation to comply with said Act and the rules and regulations thereunder.

IN WITNESS WHEREOF, I have hereunto set my hand this 27th day of November,

2001.

/s/ Douglas C. Yearley \_\_\_\_\_

Douglas C. Yearley