
SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

FORM S-8

REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

UNITED STATES STEEL CORPORATION

(Exact name of Registrant as Specified in Its Charter)

DELAWARE
(State or Other Jurisdiction
of Incorporation or Organization)

600 GRANT STREET PITTSBURGH, PA
(Address of Principal Executive Offices)

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

15219-2800
(Zip Code)

UNITED STATES STEEL CORPORATION
2005 Stock Incentive 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

TITLE OF SECURITIES TO BE REGISTERED	AMOUNT TO BE REGISTERED	PROPOSED MAXIMUM OFFERING PRICE PER SECURITY (1)	PROPOSED MAXIMUM AGGREGATE OFFERING PRICE (1)	AMOUNT OF REGISTRATION FEE
United States Steel Corporation Common Stock, par value \$1.00 per share	6,750,000	\$ 40.275	\$ 271,856,250	\$ 31,998

(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 May 20, 2005.

PART I

INFORMATION REQUIRED IN SECTION 10(A) PROSPECTUS

The information concerning the United States Steel Corporation 2005 Stock Incentive Plan (the "Plan") required by Part 1 of Form S-8 will be sent or given to participants as specified by Rule 428. In accordance with the Note in Part I of Form S-8, such documents are not being filed with the Securities and Exchange Commission (the "Commission"). United States Steel Corporation shall maintain a file of such documents in accordance with the provisions of Rule 428 and, upon request, shall furnish the Commission or its staff a copy 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"), with the Commission (Commission File No. 1-16811) and are incorporated herein by reference:

<u>SEC FILINGS</u>	<u>PERIOD(S)</u>
USS's Annual Report on Form 10-K	Year ended December 31, 2004
USS's Quarterly Report on Form 10-Q	Quarter ended March 31, 2005
USS's Current Report on Form 8-K	Filed on March 31, 2005
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.

Item 6. INDEMNIFICATION OF DIRECTORS AND OFFICERS.

Section 145 of the Delaware General Corporation Law, empowers the Corporation to indemnify directors and officers of the Corporation on terms that are broad enough to permit indemnification for most liabilities (including reimbursement of expenses) arising under the Securities Act.

Article Eleven of the Corporation's Restated 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. (The Corporation's Restated Certificate of Incorporation was filed as Exhibit 3.1 to its Quarterly Report on Form 10-Q for the quarter ended September 30, 2003.)

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's By-Laws were filed as Exhibit 5 to its Form 8-A filed on February 6, 2003.)

The Corporation maintains policies of insurance that insure directors and officers of the Corporation 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.

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 this 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 a 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 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 this registration statement.

(2) That, for determining liability under the Securities Act of 1933, each 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 a 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

THE REGISTRANT. 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 May 25, 2005.

UNITED STATES STEEL CORPORATION

By: /s/ Gretchen R. Haggerty
Name: Gretchen R. Haggerty
Title: Executive Vice President & Chief
Financial Officer

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 May 25, 2005.

NAME	TITLE
★ _____ Thomas J. Usher	Chairman of the Board (Director)
★ _____ John P. Surma, Jr.	President and Chief Executive Officer, and Director (Principal Executive Officer and Director)
★ _____ <u>/s/ Larry G. Schultz</u> Larry G. Schultz	Vice President & Controller (Principal Accounting Officer)
★ _____ J. Gary Cooper	Director
★ _____ Robert J. Darnall	Director
★ _____ John G. Drosdick	Director
★ _____ Richard A. Gephardt	Director
★ _____ Dr. Shirley Ann Jackson	Director
★ _____ Charles R. Lee	Director
★ _____ Frank J. Lucchino	Director
★ _____ Dan D. Sandman	Director
★ _____ Seth E. Schofield	Director
★ _____ Douglas C. Yearley	Director
★ By: <u>/s/ Gretchen R. Haggerty</u> _____ Gretchen R. Haggerty, attorney-in fact	

EXHIBIT INDEX

<u>Exhibit Number</u>	<u>Description</u>
4(a)	The Fourth Article of USS's Certificate of Incorporation, dated December 31, 2001, (filed as Exhibit 3(a) to USS's Annual Report on Form 10-K for the year ended December 31, 2001 and incorporated herein by reference)
4(b)	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)
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

[logo] 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 & Assistant Secretary

May 25, 2005

Board of Directors
United States Steel Corporation
600 Grant Street
Pittsburgh, Pennsylvania 15219-2800

Attention: Mr. Thomas J. Usher, Chairman of the Board

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 6,750,000 shares of common stock, par value \$1.00 per share, of USS (the "Shares") in connection with the United States Steel Corporation 2005 Stock Incentive 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 April 26, 2005 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 Exhibit to the Registration Statement.

Very truly yours,

/s/ Robert M. Stanton
Robert M. Stanton

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of our reports dated February 25, 2005 relating to the financial statements, financial statement schedule, management's assessment of the effectiveness of internal control over financial reporting and the effectiveness of internal control over financial reporting of United States Steel Corporation, which appear in United States Steel Corporation's Annual Report on Form 10-K for the year ended December 31, 2004.

/s/ PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP
Pittsburgh, Pennsylvania
May 25, 2005

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS:

That, the undersigned does hereby make, constitute and appoint John P. Surma, Jr., Gretchen R. Haggerty and Larry G. Schultz, 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 a registration statement registering up to 6,750,000 shares of United States Steel Corporation common stock to be issued in connection with the 2005 Stock Incentive Plan, 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 promulgated thereunder.

IN WITNESS WHEREOF, I have hereunto set my hand this 26th day of April, 2005.

/s/ J. Gary Cooper
J. Gary Cooper

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS:

That, the undersigned does hereby make, constitute and appoint John P. Surma, Jr., Gretchen R. Haggerty and Larry G. Schultz, 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 a registration statement registering up to 6,750,000 shares of United States Steel Corporation common stock to be issued in connection with the 2005 Stock Incentive Plan, 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 promulgated thereunder.

IN WITNESS WHEREOF, I have hereunto set my hand this 26th day of April, 2005.

/s/ Robert J. Darnall
Robert J. Darnall

POWER OF ATTORNEY

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IN WITNESS WHEREOF, I have hereunto set my hand this 26th day of April, 2005.

/s/ John G. Drosdick
John G. Drosdick

POWER OF ATTORNEY

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IN WITNESS WHEREOF, I have hereunto set my hand this 26th day of April, 2005.

/s/ Richard A. Gephardt
Richard A. Gephardt

POWER OF ATTORNEY

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IN WITNESS WHEREOF, I have hereunto set my hand this 26th day of April, 2005.

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

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS:

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IN WITNESS WHEREOF, I have hereunto set my hand this 26th day of April, 2005.

/s/ Charles R. Lee
Charles R. Lee

POWER OF ATTORNEY

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IN WITNESS WHEREOF, I have hereunto set my hand this 26th day of April, 2005.

/s/ Frank J. Lucchino
Frank J. Lucchino

POWER OF ATTORNEY

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IN WITNESS WHEREOF, I have hereunto set my hand this 26th day of April, 2005.

/s/ Dan D. Sandman
Dan D. Sandman

POWER OF ATTORNEY

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IN WITNESS WHEREOF, I have hereunto set my hand this 26th day of April, 2005.

/s/ Seth E. Schofield
Seth E. Schofield

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS:

That, the undersigned does hereby make, constitute and appoint Gretchen R. Haggerty and Larry G. Schultz, 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 a registration statement registering up to 6,750,000 shares of United States Steel Corporation common stock to be issued in connection with the 2005 Stock Incentive Plan, 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 promulgated thereunder.

IN WITNESS WHEREOF, I have hereunto set my hand this 26th day of April, 2005.

/s/ John P. Surma, Jr.
John P. Surma, Jr.

POWER OF ATTORNEY

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IN WITNESS WHEREOF, I have hereunto set my hand this 26th day of April, 2005.

/s/ Thomas J. Usher
Thomas J. Usher

POWER OF ATTORNEY

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IN WITNESS WHEREOF, I have hereunto set my hand this 26th day of April, 2005.

/s/ Douglas C. Yearley
Douglas C. Yearley