

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

SCHEDULE 14A

Proxy Statement Pursuant to Section 14(a) of
the Securities Exchange Act of 1934 (Amendment No.)

Filed by the Registrant

Filed by a Party other than the Registrant

Check the appropriate box:

- Preliminary Proxy Statement
 Confidential, for Use of the Commission Only (as permitted by Rule 14a-6(e)(2))
 Definitive Proxy Statement
 Definitive Additional Materials
 Soliciting Material Pursuant to §240.14a-12

United States Steel Corporation

(Name of Registrant as Specified In Its Charter)

(Name of Person(s) Filing Proxy Statement, if other than the Registrant)

Payment of Filing Fee (Check the appropriate box):

- No fee required.
 Fee computed on table below per Exchange Act Rules 14a-6(i)(1) and 0-11.
(1) Title of each class of securities to which transaction applies: _____
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(3) Per unit price or other underlying value of transaction computed pursuant to Exchange Act Rule 0-11 (set forth the amount on which the filing fee is calculated and state how it was determined): _____
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- Fee paid previously with preliminary materials.
 Check box if any part of the fee is offset as provided by Exchange Act Rule 0-11(a)(2) and identify the filing for which the offsetting fee was paid previously. Identify the previous filing by registration statement number, or the Form or Schedule and the date of its filing.
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[The following letter was mailed by United States Steel Corporation to certain of its institutional investors beginning on April 14, 2005.]

United States Steel Corporation
600 Grant Street
Pittsburgh, PA 15219-2800

Dan D. Sandman
Vice Chairman and
Chief Legal & Administrative
Officer, General Counsel and
Secretary

[USS logo]

April 14, 2005

[Shareholder]

Ladies and Gentlemen:

Our 2005 Proxy Statement (enclosed for your convenience) includes two proposals respecting incentive plans. Proposal No. 3 relates to an omnibus stock plan that will provide flexibility to our Compensation & Organization Committee in administering long-term incentives and contains incentives that comply with Section 162(m) of the Internal Revenue Code. Proposal No. 4 relates to an annual incentive plan and is also designed to comply with the requirements of Section 162(m).

We welcome any questions you may have regarding either of these plans. You may contact me through Nick Harper (412-433-1184). If desired, we can make arrangements to discuss any issues with you in person.

Our Board of Directors recommends votes "For" Proposals No. 3 and 4. Additionally, you may have seen Institutional Shareholder Services' and Glass Lewis & Co.'s reports recommending votes in favor of both of these proposals. We encourage you to vote, and your support of these proposals would be appreciated.

Thank you.

Sincerely,

/s/ Dan D. Sandman

Enclosure
BEL:bel

Cc: W. Nicholas Harper
John P. Surma
