

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):
April 29, 2008

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 2.02. Results of Operations and Financial Condition

On April 29, 2008, United States Steel Corporation issued a press release
announcing its financial results for first quarter 2008. The full text of the
press release, together with related unaudited financial information and
statistics, is furnished herewith as Exhibit 99.1.

Item 9.01. Financial Statements and Exhibits

(d) Exhibits

- 99.1 Press Release dated April 29, 2008, titled "United States
Steel Corporation Reports 2008 First Quarter Results,"
together with related unaudited financial information and
statistics.

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the
registrant has duly caused this report to be signed on its behalf by the
undersigned hereunto duly authorized.

UNITED STATES STEEL CORPORATION

By /s/ Larry G. Schultz

Larry G. Schultz
Vice President & Controller

Dated: April 29, 2008

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 News

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FOR IMMEDIATE RELEASE

UNITED STATES STEEL CORPORATION REPORTS
 2008 FIRST QUARTER RESULTS

 Earnings Highlights

(Dollars in millions, except per share amounts)	1Q 2008	4Q 2007	1Q 2007
Net sales	\$ 5,196	\$ 4,535	\$ 3,756
Segment income (loss) from operations			
Flat-rolled	\$ 120	\$ 53	\$ 75
U. S. Steel Europe	161	85	206
Tubular	51	83	102
Other Businesses	(5)	36	2
Total segment income from operations	\$ 327	\$ 257	\$ 385
Retiree benefit income (expenses)	1	(15)	(39)
Other items not allocated to segments	(62)	(126)	-
Income from operations	\$ 266	\$ 116	\$ 346
Net interest and other financial (income) costs	(32)	44	5
Income tax provision	58	31	66
Net income	\$ 235	\$ 35	\$ 273
- Per basic share	\$ 2.00	\$ 0.29	\$ 2.31
- Per diluted share	\$ 1.98	\$ 0.29	\$ 2.30

PITTSBURGH, April 29, 2008 - United States Steel Corporation (NYSE: X) reported first quarter 2008 net income of \$235 million, or \$1.98 per diluted share, compared to fourth quarter 2007 net income of \$35 million, or \$0.29 per diluted share, and first quarter 2007 net income of \$273 million, or \$2.30 per diluted share.

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Commenting on results, U. S. Steel Chairman and CEO John P. Surma said, "Net sales grew to a quarterly record of \$5.2 billion and profitability increased substantially from the fourth quarter, reflecting sharp improvements in our Flat-rolled and European segments on strong operating performances and higher shipments and prices. We've made excellent progress in integrating our Canadian facilities, which operated during the first quarter at the highest utilization rate in recent years."

The company reported first quarter 2008 income from operations of \$266 million, compared with income from operations of \$116 million in the fourth quarter of 2007 and \$346 million in the first quarter of 2007.

Other items not allocated to segments in the first quarter of 2008 consisted of a previously disclosed \$45 million pre-tax reserve established as a result of an adverse court ruling involving a power supply contract, and a \$17 million pre-tax charge for inventory transition effects related to the acquisition of U. S. Steel Canada (USSC). These items reduced net income by \$45 million, or 38 cents per diluted share. Other items not allocated to segments in the fourth quarter of 2007 decreased net income by \$117 million, or 98 cents per diluted share.

Additionally, net interest and other financial costs in the first quarter of 2008 included a foreign currency gain that increased net income by \$70 million, or 59 cents per diluted share, related to the remeasurement of a \$1.1

billion U.S. dollar-denominated intercompany loan to a European affiliate, partially offset by euro-U.S. dollar derivatives activity. Net interest and other financial costs will continue to include foreign currency accounting remeasurement effects, partially offset by the use of euro-U.S. dollar derivatives. At March 31, 2008, U. S. Steel had open euro-U.S. dollar forward sales contracts with a total notional value of approximately \$571 million.

During the first quarter of 2008, we repurchased 305,000 shares of common stock for \$33 million.

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Reportable Segments and Other Businesses

Management believes segment income from operations is a key measure to evaluate ongoing operating results and performance. Segment income from operations was \$327 million, or \$48 per ton, in the first quarter of 2008, compared with \$257 million, or \$43 per ton, in the fourth quarter of 2007 and \$385 million, or \$76 per ton, in the first quarter of 2007.

Segment income for Flat-rolled improved significantly from the fourth quarter of 2007. Flat-rolled operated at 92 percent of capability in the first quarter of 2008 compared to 82 percent in the fourth quarter, and shipments increased to 4.7 million net tons due to the higher operating rate and the inclusion of full-quarter results for USSC. Prices increased by \$19 per net ton to \$646 and reflected the initial effects of rapidly increasing spot prices and higher shipments of semi-finished and hot-rolled product, principally from USSC. Raw materials and energy costs also increased.

Results for U. S. Steel Europe were also substantially improved from the fourth quarter of 2007. Cost efficiencies from a record operating performance of 103 percent of capability helped offset the rapid rise in raw materials costs. Results also reflected a 253,000 net ton increase in shipments and a \$39 per net ton increase in realized prices, including favorable foreign currency effects.

Tubular results decreased from the fourth quarter mainly due to the rapid increases in costs for semi-finished steel, which were not recovered through price increases during the quarter.

Normal seasonal effects at our iron ore operations in Minnesota caused the decline in results for Other Businesses.

Outlook

Looking ahead to the second quarter, Surma said, "We expect that segment income from operations will increase substantially compared to the first quarter of 2008 as realized price increases are expected to surpass continuing increases in scrap and other raw materials costs."

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Second quarter Flat-rolled results are expected to improve significantly from the first quarter as higher spot prices are realized throughout the quarter. Operating levels and shipments are expected to be comparable to the first quarter, while raw materials and energy costs are expected to increase.

For USSE, we expect second quarter results to be higher than the first quarter on increased prices and comparable operating and shipping levels, despite higher raw materials costs.

We expect second quarter Tubular results to improve over the first quarter as higher prices and shipments are partially offset by further increases in costs, principally for semi-finished steel.

Results for Other Businesses are expected to increase primarily due to normal seasonal improvements at our iron ore operations in Minnesota.

We expect the annual effective tax rate to be approximately 25 percent although some discrete items lowered the rate in the first quarter.

This release contains forward-looking statements with respect to market conditions, operating costs, shipments, prices, income taxes and foreign currency impacts. Some factors, among others, that could affect market conditions, costs, shipments and prices for both North American operations and USSE include global product demand, prices and mix; global and company steel production levels; plant operating performance; the timing and completion of facility projects; natural gas and electricity prices and usage; raw materials and transportation prices and availability; the impact of fixed prices in energy and raw materials contracts (many of which have terms of one year or longer) as compared to short-term contract and spot prices of steel products; changes in environmental, tax, pension and other laws; employee strikes; power outages; and U.S. and global economic performance and political developments. Domestic steel shipments and prices could be affected by import levels and actions taken by the

U.S. Government and its agencies. Economic conditions and political factors in Europe and Canada that may affect USSE's and USSC's results include, but are not limited to, taxation, nationalization, inflation, currency fluctuations, government instability, political unrest, regulatory changes, export quotas, tariffs, and other protectionist measures. The annual effective tax rate will depend upon our financial performance, which is affected by all of the factors discussed above. Future foreign currency impacts will depend upon changes in currencies, the extent to which we engage in derivatives transactions and repayments of the \$1.1 billion intercompany loan. The amount and timing of such repayments will depend upon profits and cash flows of our international operations, future international investments and financing activities, all of which will be impacted by the many factors discussed above. In accordance with "safe harbor" provisions of the Private Securities Litigation Reform Act of 1995, cautionary statements identifying important factors, but not necessarily all factors, that could cause actual results to differ materially from those set forth in the forward-looking statements have been included in the Form 10-K of U. S. Steel for the year ended December 31, 2007, and in subsequent filings for U. S. Steel.

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A Statement of Operations (Unaudited), Other Financial Data (Unaudited) and Preliminary Supplemental Statistics (Unaudited) for U. S. Steel are attached.

The company will conduct a conference call on first quarter earnings on Tuesday, April 29, at 2 p.m. EDT. To listen to the webcast of the conference call, visit the U. S. Steel web site, www.ussteel.com, and click on the "Investors" button.

For more information on U. S. Steel, visit our web site at www.ussteel.com.

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UNITED STATES STEEL CORPORATION
STATEMENT OF OPERATIONS (Unaudited)

<TABLE>
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(Dollars in millions)	Quarter Ended		
	March 31 2008	Dec. 31 2007	March 31 2007
<S>	<C>	<C>	<C>
NET SALES	\$ 5,196	\$ 4,535	\$ 3,756
OPERATING EXPENSES (INCOME):			
Cost of sales (excludes items shown below)	4,643	4,110	3,179
Selling, general and administrative expenses ..	142	178	139
Depreciation, depletion and amortization	156	153	111
Income from investees	(7)	(7)	(2)
Net gains on disposal of assets	(1)	(3)	(10)
Other income, net	(3)	(12)	(7)
Total operating expenses	4,930	4,419	3,410
INCOME FROM OPERATIONS	266	116	346
Net interest and other financial (income) costs .	(32)	44	5
INCOME BEFORE INCOME TAXES AND MINORITY INTERESTS	298	72	341
Income tax provision	58	31	66
Minority interests	5	6	2
NET INCOME	\$ 235	\$ 35	\$ 273

COMMON STOCK DATA:

Net income per share:			
- Basic.....	\$ 2.00	\$ 0.29	\$ 2.31
- Diluted.....	\$ 1.98	\$ 0.29	\$ 2.30
Weighted average shares, in thousands			
- Basic.....	117,595	117,813	118,244
- Diluted.....	118,405	118,581	119,005
Dividends paid per common share.....	\$.25	\$.20	\$.20

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UNITED STATES STEEL CORPORATION
OTHER FINANCIAL DATA (Unaudited)

Cash Flow Data	(In millions)	Quarter Ended	
		2008	2007
Cash provided by operating activities:			
Net income		\$ 235	\$ 273
Depreciation, depletion and amortization		156	111
Pensions and other postretirement benefits		(110)	(49)
Working capital changes		30	(36)
Other operating activities		(74)	22
Total		237	334
Cash used in investing activities:			
Capital expenditures		(127)	(108)
Disposal of assets		4	5
Other investing activities		(24)	(4)
Total		(147)	(107)
Cash used in financing activities:			
Repayment of debt		(3)	(53)
Common stock issued		4	5
Common stock repurchased		(33)	(25)
Dividends paid		(29)	(24)
Other financing activities		10	(2)
Total		(51)	(99)
Effect of exchange rate changes on cash		14	2
Net increase in cash and cash equivalents		53	130
Cash and cash equivalents at beginning of the year		401	1,422
Cash and cash equivalents at end of the period		\$ 454	\$ 1,552

Balance Sheet Data	(In millions)	March 31	Dec. 31
		2008	2007
Cash and cash equivalents		\$ 454	\$ 401
Receivables, net		2,398	2,077
Inventories		2,339	2,279
Other current assets		204	202
Property, plant and equipment, net		6,832	6,688
Investments and long-term receivables, net		763	694
Pension asset		799	734
Goodwill and intangible assets, net		1,987	2,131
Other assets		401	426
Total assets		\$16,177	\$15,632
Accounts payable		\$ 1,973	\$ 1,730
Payroll and benefits payable		955	995
Short-term debt and current maturities of long-term debt		110	110
Other current liabilities		357	168
Long-term debt, less unamortized discount		3,142	3,147
Employee benefits		3,078	3,187
Other long-term liabilities and minority interests		784	764
Stockholders' equity		5,778	5,531
Total liabilities and stockholders' equity		\$16,177	\$15,632

UNITED STATES STEEL CORPORATION
PRELIMINARY SUPPLEMENTAL STATISTICS (Unaudited)

(Dollars in millions)	Quarter Ended		
	March 31 2008	Dec. 31 2007	March 31 2007
INCOME FROM OPERATIONS			
Flat-rolled(a)	\$ 120	\$ 53	\$ 75
U. S. Steel Europe	161	85	206

Tubular(b)	51	83	102
Other Businesses(c)	(5)	36	2
	-----	-----	-----
Segment Income from Operations	327	257	385
Retiree benefit expenses(d)	1	(15)	(39)
Other items not allocated to segments:			
Litigation reserve	(45)	-	-
Flat-rolled inventory transition effects	(17)	(58)	-
Tubular inventory transition effects ...	-	(11)	-
Workforce reduction charges	-	(57)	-
	-----	-----	-----
Total Income from Operations	\$ 266	\$ 116	\$ 346
CAPITAL EXPENDITURES			
Flat-rolled(a)	\$ 83	\$ 79	\$ 50
U. S. Steel Europe	32	86	30
Tubular(b)	4	10	2
Other Businesses(c)	8	40	26
	-----	-----	-----
Total	\$ 127	\$ 215	\$ 108

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- (a) Includes the results of the businesses acquired from Stelco Inc. as of October 31, 2007, excluding the iron ore and real estate interests.
- (b) Includes the results of the businesses acquired from Lone Star Technologies, Inc. as of June 14, 2007.
- (c) Includes the results of the iron ore and real estate interests acquired from Stelco Inc. as of October 31, 2007.
- (d) The first quarter of 2007 includes certain profit-based expenses for former National employees pursuant to provisions of the 2003 labor agreement with the United Steelworkers.

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UNITED STATES STEEL CORPORATION
PRELIMINARY SUPPLEMENTAL STATISTICS (Unaudited)

(Dollars in millions)	Quarter Ended		
	March 31 2008	Dec. 31 2007	March 31 2007

OPERATING STATISTICS			
Average realized price: (\$/net ton) (a)			
Flat-rolled(b)	\$ 646	\$ 627	\$ 650
U. S. Steel Europe.....	791	752	669
Tubular(c).....	1,297	1,299	1,435
Steel Shipments:(a) (d)			
Flat-rolled Products.....	4,701	4,146	3,188
U. S. Steel Europe.....	1,638	1,385	1,652
Tubular Products.....	433	427	247
	-----	-----	-----
Total Steel Shipments.....	6,772	5,958	5,087
Intersegment Shipments:(d)			
Flat-rolled to Tubular.....	445	314	174
Raw Steel Production:(d)			
North American facilities.....	5,558	4,681	3,713
U. S. Steel Europe.....	1,908	1,467	1,799
Raw Steel Capability Utilization:(e)			
North American facilities.....	91.7%	82.0%	77.6%
U. S. Steel Europe.....	103.4%	78.6%	98.2%

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- (a) Excludes intersegment shipments.
- (b) Includes the results of the businesses acquired from Stelco Inc. as of October 31, 2007, excluding the iron ore and real estate interests.
- (c) Includes the results of the businesses acquired from Lone Star Technologies, Inc. as of June 14, 2007.
- (d) Thousands of net tons.
- (e) Based on annual raw steel production capability of 19.4 million net tons for North American facilities prior to October 31, 2007 and 24.3 million net tons thereafter, and 7.4 million net tons for U. S. Steel Europe.