

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):
September 24, 2002

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)

Item 7. Financial Statements and Exhibits

(c) Exhibits

- 99.1. Press Release - "United States Steel Expects Higher Third
Quarter Earnings"

Item 9. Regulation FD Disclosure

United States Steel Corporation is furnishing information under Regulation FD for the September 24, 2002 press release titled "United States Steel Expects Higher Third Quarter Earnings". Attached is a copy of the press release in substantially the form released.

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 and Controller

Dated: September 24, 2002

UNITED STATES STEEL EXPECTS HIGHER THIRD QUARTER EARNINGS

PITTSBURGH, Sept. 24, 2002 - United States Steel Corporation (NYSE:X)

announced today that it expects third quarter net income to be near the top of the analysts' range of \$0.43 to \$0.75 per share and considerably higher than the First Call consensus of \$0.53 per share.

Continued strong shipments, operating efficiencies and improved prices for both the domestic and Slovakian operations are leading to solid financial results. Flat-rolled segment shipments are expected to be about even with second quarter shipment levels, and previously announced sheet price increases have resulted in increased realized prices. The Tubular segment continues to control costs at low operating levels and shipments are expected to be in line with second quarter shipment levels. U. S. Steel Kosice is expected to show improved third quarter results versus the second quarter with shipments in line with second quarter levels and increased realized prices.

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This release contains forward-looking statements with respect to market conditions, costs, shipments and prices. Some factors, among others, that could affect market conditions, costs, shipments and prices include import levels, future product demand, prices and mix, global and company steel production, plant operating performance, domestic natural gas prices and usage, the resumption of operation of steel facilities sold under the bankruptcy laws, and U.S. and European economic performance and political developments. Steel shipments and prices can be affected by imports and actions of the U.S. Government and its agencies. Factors that may affect USSK results are similar to domestic factors, including excess world supply, plus foreign currency fluctuations, matters peculiar to international marketing such as tariffs, and completion of facility projects at USSK. 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, 2001, and in subsequent filings for U. S. Steel.