FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

OMB APPROVAL								
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Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

Name and Address of Reporting Person USHER THOMAS J						2. Issuer Name and Ticker or Trading Symbol UNITED STATES STEEL CORP [X]									S. Relationship of Reporting Person(s) to Issuer (Check all applicable) X Director 10% Owner					
(Last) (First) (Middle) UNITED STATES STEEL CORP 61ST FLR						3. Date of Earliest Transaction (Month/Day/Year) 08/12/2004								X	Officer (give title below) Chrmn and CEO / Chrmn and CEO					
600 GRANT ST (Street) PITTSBURGH PA 15219					4. If Amendment, Date of Original Filed (Month/Day/Year)									6. Indiv	Individual or Joint/Group Filing (Check Applicable X Form filed by One Reporting Person Form filed by More than One Reporting Person					
(City)	(State) (Z	lip)																	
	Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned																			
1. Title of Security (Instr. 3) 2. Trans Date (Month/					saction Day/Year	Ex if:	2A. Deemed Execution Date, if any (Month/Day/Year)		3. Transaction Code (Instr. 8)		4. Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 an			5. Amount of Securities Beneficially Following F	/ Owned Reported	Form:	Direct (D) irect (I) 4)	7. Nature of Indirect Beneficial Ownership		
									Code	v	Amount		(A) or (D)	Price	Transaction(s) (Instr. 3 and 4)				(Instr. 4)	
United States Steel Corporation Common Stock 08/12						2/2004		M		32,00	0	Α	\$31.6875	35,101.61		D				
United States Steel Corporation Common Stock 08/12					2/2004				D		32,00	0	D	\$38.015	3,101.61		D			
United States Steel Corporation Common Stock														358,464		I		Revocable Trust		
	Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)																			
Derivative Conversion Date Execut Security (Instr. or Exercise (Month/Day/Year) if any			3A. Deemed Execution Da if any (Month/Day/Y	c	ransaction ode (Instr.		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		6. Date Exercis Expiration Date (Month/Day/Yes		te Sec ear) Der		7. Title and Amount of Securities Underlying Derivative Security (Ins 3 and 4)		8. Price of Derivative Security (Instr. 5)	9. Number derivative Securities Beneficia Owned Following Reported	e Constant C	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)	
				C	ode V	,	(A)	(D)	Date Exercisat		Expiration Date	Title		Amount or Number of Shares		Transaction(s) (Instr. 4)				
Employee Stock Option (right to buy)	\$31.6875	08/12/2004		1	M ⁽¹⁾			32,000	11/30/199	95 0	05/30/2005	United States Steel Corporation Common Stock		32,000	\$00.00	0.00		D		
Stock Appreciation Right	\$31.6875	08/12/2004		1	M ⁽¹⁾			32,000	11/30/199	95 0	05/30/2005	Corp Cor	ed States Steel coration mmon stock	32,000	\$00.00	0.00		D		
Explanation of Re					-									•					•	

1. Exercise of SARs for cash and cancellation of related options.

Remarks:

B. E. Lammel by Power of 08/12/2004 Attorney

** Signature of Reporting Person

Date

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.

 $^{^{\}star}$ If the form is filed by more than one reporting person, see Instruction 4 (b)(v).

^{**} Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).