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* COOPER JEROME GARY					2. Issuer Name and Ticker or Trading Symbol UNITED STATES STEEL CORP [X]									tionship of F all applicab Director		erson(s) to Issuer	/ner	
(Last)	(First)	,	ddle)			3. Date of Earliest Transaction (Month/Day/Year) 01/18/2005									Officer (g below)	ive title		Other (s below)	pecify
COMMONWEALTH NATIONAL BANK 2214 ST. STEPHENS ROAD					4. If Amendment, Date of Original Filed (Month/Day/Year)								6. Indiv	Individual or Joint/Group Filing (Check Applicable Line) X Form filed by One Reporting Person Form filed by More than One Reporting Person					
(Street) MOBILE (City)	AL (State)		617												Form file	d by More	than C	ne Reportin	g Person
(City) (State) (Zip) Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned																			
Date				e Execution Exec		2A. Deemed Execution Date, if any (Month/Day/Year)		Transaction Dispose Code (Instr.			ities Acquired (A) or d Of (D) (Instr. 3, 4 ar			5. Amount of Securities Beneficially Owned Following Reported		6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)		7. Nature of Indirect Beneficial Ownership	
								Code	v	Amount		(A) or (D)	Price	Transactio (Instr. 3 an				(Instr. 4)	
United States Steel Corporation Common Stock 01/1				/18/2005				A		760.98		A	\$51.25	7,778.91			D		
	Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)																		
1. Title of Derivative Security (Instr. 3)	erivative Conversion Date Execution Da			Code (Instr.			5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		6. Date Exercisable an Expiration Date (Month/Day/Year)		te	7. Title and Am Securities Und Derivative Sec (Instr. 3 and 4)		derlying curity	8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s	e s lly	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
Free Land Control Po					Code V		(A)	(D)	Date Exercisable		Expiration Date	Title		Amount or Number of Shares		(Instr. 4)			

Explanation of Responses:

B. E. Lammel by Power of Attorney

01/18/2005

** 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.

^{*} 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).