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

1. Name and Address of Reporting Person* <u>USHER THOMAS J</u>						2. Issuer Name and Ticker or Trading Symbol UNITED STATES STEEL CORP [X]								(Check	Relationship of Reporting Person(s) to Issuer (Check all applicable) X Director 10% Owner					
(Last)	(First)	`	Middle)			3. Date of Earliest Transaction (Month/Day/Year) 02/10/2005									Officer (gi	ve title	Other (spelow)			
UNITED STATES STEEL CORP 61ST FLR 600 GRANT ST					4. If <i>i</i>	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					
(Street) PITTSBURGE	H PA	1:	5219												Form filed	d by More	than O	ne Reportin	g Person	
(City)	(State) (Z	Zip)																	
		Ta	able I - No	n-Der	ivativ	re S	ecurit	ies Acc	quired,	Disp	osed of	f, or	Benefi	cially Ow	ned					
Date				Date	ansaction hth/Day/Year)		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				Beneficially Following I		Form:	Direct (D) irect (I) 4)	7. Nature of Indirect Beneficial Ownership	
									Code	v	Amount		(A) or (D)	Price	Transaction (Instr. 3 and				(Instr. 4)	
United States Steel Corporation Common Stock 02/10					0/200	0/2005			M		94,500 A		\$37.2813	97,608.85		D				
United States Steel Corporation Common Stock 02/10					0/200)/2005		D		94,50	0	D	\$53.725	3,108.85		D				
United States Steel Corporation Common Stock															131,670				Revocable Trust	
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)	2. Conversion or Exercise Price of Derivative Security		3A. Deemed Execution Da if any (Month/Day/)	ite, T	4. Transaction Code (Instr. 8)		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		6. Date Exercise Expiration Date (Month/Day/Yea		e Se ar) De		7. Title and Amount Securities Underlyii Derivative Security 3 and 4)		8. Price of Derivative Security (Instr. 5)	9. Number derivative Securities Beneficia Owned Following Reported Transacti	ve es ally eg d	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)	
				c	ode	v	(A)	(D)	Date Exercisal		Expiration Date	Title		Amount or Number of Shares	mber (Ins		ion(s)			
Employee Stock Option (right to buy)	\$37.2813	02/10/2005			M ⁽¹⁾	94,500		05/26/199	99 (05/26/2008	United States Steel Corporation Common Stock		94,500	\$00.00	.00 0.00		D			
Stock Appreciation Right	\$37.2813	02/10/2005			M ⁽¹⁾			94,500	05/26/199	99 (05/26/2008	United States Steel Corporation Common Stock		94,500	\$00.00	0.00		D		

Explanation of Responses:

1. Exercise of SARs and cancellation of options

Remarks:

B. E. Lammel by Power of 02/14/2005

** 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.

 $^{^{\}star}$ 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).