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): March 28, 2007

United States Steel Corporation -----_____ _____

(Exact name of registrant as specified in its charter)

Delaware	1-16811	25-1897152	
	(Commission File Number)	(IRS Employer	
600 Grant Street	, Pittsburgh, PA	15219-2800	
(Address of prin offi	cipal executive	(Zip Code)	
	(412) 433-112	21	
(Registrant's telephone number, including area code)			
		-K filing is intended to of the registrant under any of	f the
[] Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)			

ſ] 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 1.01 Entry into a Material Definitive Agreement.

Effective as of March 28, 2007, United States Steel Corporation ("U. S. Steel") entered into a Commitment Letter with JPMorgan Chase Bank, N.A. ("JPMorgan Chase") and J.P. Morgan Securities, Inc. ("JPMorgan") pursuant to which (i) JPMorgan agreed to structure, arrange and syndicate for U. S. Steel three senior credit facilities in an aggregate amount of \$1,750,000,000 (the "Facilities"); and (ii) JPMorgan Chase committed to provide the full amount of the Facilities and to serve as administrative agent for the Facilities.

Item 2.03 Creation of a Direct Financial Obligation or an Obligation under an Off-Balance Sheet Arrangement of a Registrant.

The disclosure under Item 1.01 of this Current Report on Form 8-K is incorporated in this Item 2.03 by reference.

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.

By /s/ Larry G. Schultz Larry G. Schultz Vice President & Controller

Dated: April 3, 2007