

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):
December 19, 2008

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)

Check the appropriate box below if the Form 8-K filing is intended to
simultaneously satisfy the filing obligation of the registrant under any of the
following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17
CFR 230.425)
- 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 8.01. Other Events

United States Steel Corporation hereby files this Report on Form 8-K to
incorporate the attached Consent of Independent Registered Public Accounting
Firm into its Registration Statements on Form S-3 Nos: 333-75148, 333-141080 and
333-108131 and Registration Statements on Form S-8 Nos: 333-151440, 333-151438,
333-125221 and 333-76394. The consent is filed herewith as Exhibit 23.1.

Item 9.01. Financial Statements and Exhibits

(d) Exhibits

23.1 Consent of Independent Registered Public Accounting Firm

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

Senior Vice President & Controller

Dated: December 22, 2008

KPMG LLP	Telephone (905) 523-8200
Twenty-One King Street West	Fax (905) 523-2222
7th Floor, Commerce Place	www.kpmg.ca
Hamilton ON L8P 4W7	

The Board of Directors

United States Steel Corporation
 600 Grant Street, Room 1944
 Pittsburgh, PA, U.S.A., 15219-2800

Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in the following registration statements of United States Steel Corporation of our report dated January 11, 2008, with respect to the consolidated balance sheets of Stelco Inc. (the Company) as of December 31, 2006 and March 31, 2006, and the related consolidated statements of loss, retained deficit, and cash flows for the nine month period ended December 31, 2006 (the consolidated financial statements), which report appears in the Form 8-K/A of United States Steel Corporation dated January 11, 2008:

On Form S-3: Relating to:
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File No. 333-75148 United States Steel Corporation Dividend Reinvestment and
 Stock Purchase Plan

File No. 333-108131 United States Steel Corporation Dividend Reinvestment
 and Stock Purchase Plan

File No. 333-141080 United States Steel Corporation Senior Debt Securities,
 Subordinated Debt Securities, Common Stock, Preferred Stock,
 Depositary Shares, Warrants, Stock Purchase Contracts and
 Stock Purchase Units

On Form S-8: Relating to:
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File No. 333-76394 United States Steel Corporation 2002 Stock Plan

File No. 333-125221 United States Steel Corporation 2005 Stock Incentive Plan

File No. 333-151438 U. S. Steel Tubular Services Savings Plan

File No. 333-151440 United States Steel Corporation Savings Fund Plan for
 Salaried Employees

As discussed in Note 1 to the consolidated financial statements, on January 20, 2006, the Ontario Superior Court of Justice approved the Company's Plan of Arrangement and Reorganization (the Plan). The Plan became effective on March 31, 2006 and the Company emerged from Companies' Creditors Arrangement Act protection. In connection with its emergence from Companies' Creditors Arrangement Act protection, the Company adopted fresh-start reporting as of March 31, 2006 as further described in Note 2 to the consolidated financial statements.

The consolidated financial statements have been prepared assuming that the Company will continue as a going concern. As discussed in Note 2 to the consolidated financial statements, the Company is dependent upon a strong North American steel market and improving financial results. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

/s/ KPMG LLP
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Chartered Accountants, Licensed Public Accountants
 Hamilton, Canada
 December 19, 2008