

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):
April 7, 2010

United States Steel Corporation

(Exact name of registrant as specified in its charter)

Delaware	1-16811	25-1897152
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(State or other jurisdiction of incorporation)	(Commission File Number)	(IRS Employer Identification No.)
600 Grant Street, Pittsburgh, PA		15219-2800
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(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

On April 7, 2010, United States Steel Corporation issued a press release
announcing that it will record a charge of approximately \$27 million in the
first quarter of 2010 to reflect the impact of the recently enacted Patient
Protection and Affordable Care Act and the Health Care and Education
Reconciliation Act of 2010 (the "Acts"). Included among the major provisions
of the Acts is a change in the tax treatment of the Medicare Part D subsidy.

Item 9.01 Financial Statements and Exhibits

(d) Exhibits

99.1 Press Release titled "U. S. Steel Announces Charge Related to
New U.S. Health Care Legislation."

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/ Gregory A. Zovko

Gregory A. Zovko
Vice President & Controller

Dated: April 8, 2010

Contact:
Erin DiPietro
412.433.6845
Courtney Boone
412.433.6791

FOR IMMEDIATE RELEASE

U. S. STEEL ANNOUNCES CHARGE RELATED TO
NEW U.S. HEALTH CARE LEGISLATION

PITTSBURGH, April 7, 2010 - In response to inquiries, United States Steel Corporation (NYSE: X) announced that it will record a charge of approximately \$27 million in the first quarter of 2010 to adjust deferred tax assets as a result of a change in the tax treatment of Medicare Part D subsidies under the recently enacted Patient Protection and Affordable Care Act and the Health Care and Education Reconciliation Act of 2010 (the "Acts"). While this change under the Acts does not become effective until 2013, U.S. generally accepted accounting principles require that the impact of changes in tax law be immediately recognized in income in the period of enactment.

Based upon the Medicare Part D subsidies expected to be received in 2010, the annual cash tax increase of this aspect of the Acts would be less than \$10 million.

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2010-011

For more information about U. S. Steel, visit www.ussteel.com.