

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):
February 25, 2014

United States Steel Corporation

(Exact name of registrant as specified in its charter)

Delaware

(State or other jurisdiction of incorporation)

1-16811

(Commission File Number)

25-1897152

(IRS Employer Identification No.)

600 Grant Street, Pittsburgh, PA

(Address of principal executive offices)

15219-2800

(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))
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Item 2.02. Results of Operations and Financial Condition

On February 25, 2014, United States Steel Corporation issued a press release announcing that it finalized 2013 earnings to reflect additional tax benefits. The full text of the press release is furnished herewith as Exhibit 99.1.

Item 9.01. Exhibits

(d) Exhibits

99.1 Press Release dated February 25, 2014, titled "U. S. Steel Finalizes 2013 Earnings to Reflect Additional Tax Benefits."

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: February 26, 2014

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FOR IMMEDIATE RELEASE

U. S. STEEL FINALIZES 2013 EARNINGS TO REFLECT ADDITIONAL TAX BENEFITS

***Tax Benefits Will Generate Over \$300 Million Of Incremental 2014 Cash Flow
That Will Be Used To Support Investment In Innovation And Operations***

PITTSBURGH, February 25, 2014 – United States Steel Corporation (NYSE: X) today announced that it has finalized its fourth quarter and full year 2013 earnings, preliminarily reported on January 28, 2014, to reflect additional after-tax benefits of \$392 million. As a result, U.S. Steel results for full year 2013 improved \$392 million to a net loss of \$1.672 billion, or \$11.56 per share, as compared to a net loss of \$2.064 billion, or \$14.27 per share, as reported. The company expects the additional tax benefits will generate over \$300 million of incremental after-tax cash flow in 2014.

The tax benefits result from liquidating, for tax purposes, a non-U.S. entity that is a holding company for most of U.S. Steel's non-U.S. operations. Additional information on these tax benefits is in the 2013 Annual Report on Form 10-K filed today.

U.S. Steel intends to use its increased cash position to accelerate the Carnegie Way transformation by investing in core business processes, including commercial, manufacturing, supply chain, procurement, and innovation.

Mario Longhi, President and Chief Executive Officer, said, "We are transforming our business with The Carnegie Way, which extends to every aspect of U.S. Steel including our operations, our balance sheet and our global structure. While we still face many challenges, we are moving forward with purpose and beginning to see the results of our actions, allowing us to accelerate investment in innovation and the company's future success."

Additional information, including forward-looking statements and risk factors, can be found in the Form 10-K on U. S. Steel's website at www.ussteel.com.

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