

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, D.C. 20549

**FORM S-8
REGISTRATION STATEMENT**
*UNDER
THE SECURITIES ACT OF 1933*

UNITED STATES STEEL CORPORATION
(Exact Name of Registrant as Specified in its Charter)

DELAWARE
(State or Other Jurisdiction of
Incorporation or Organization)

25-1897152
(I.R.S. Employer
Identification Number)

**600 GRANT STREET
PITTSBURGH, PA 15219-2800**
(Address of Principal Executive Offices)

United States Steel Corporation 2005 Stock Incentive Plan, as amended and restated
(Full Title of Plan)

James D. Garraux
General Counsel & Senior Vice President Corporate Affairs
United States Steel Corporation
600 Grant Street, Pittsburgh, PA 15219-2800
(Name and Address of Agent for Service)

(412) 433-1121
(Telephone Number, Including Area Code, of Agent for Service)

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer

Accelerated filer

Non-accelerated filer (Do not check if a smaller reporting company)

Smaller reporting company

CALCULATION OF REGISTRATION FEE

Title of Securities to be Registered	Amount to be Registered (1)	Proposed Maximum Offering Price per Share (2)	Proposed Maximum Aggregate Offering Price (2)	Amount of Registration Fee (2)
Common Stock, par value \$1.00 per share	8,700,000	\$52.13	\$453,531,000	\$32,337

- (1) Represents the additional shares reserved for issuance under the United States Steel Corporation 2005 Stock Incentive Plan, as amended and restated. Pursuant to Rule 416 under the Securities Act of 1933, as amended, this registration statement also covers additional shares of common stock that may become issuable as a result of stock dividends, stock splits or similar transactions.
- (2) Estimated solely for purposes of calculating the registration fee pursuant to Rules 457(c) and (h) under the Securities Act of 1933, as amended, on the basis of the average of the high and low sale prices for common stock of United States Steel Corporation as reported on the New York Stock Exchange on May 7, 2010.

EXPLANATORY NOTE

This Registration Statement is being filed on Form S-8 by the registrant, United States Steel Corporation (the "Corporation"), for the purpose of registering 8,700,000 additional shares of common stock to be issued under the United States Steel Corporation 2005 Stock Incentive Plan, as amended and restated (the "Plan"). The contents of the previous Registration Statement on Form S-8 filed with the Securities and Exchange Commission (the "Commission") on May 25, 2005 (File No. 333-125221) (the "Prior Registration Statement") are hereby incorporated by reference into this Registration Statement and made a part hereof in accordance with General Instruction E of Form S-8.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

In addition to the Prior Registration Statement, the following documents have been filed by the Corporation with the Commission and are hereby incorporated by reference into this Registration Statement:

- the Corporation's Annual Report on Form 10-K for the fiscal year ended December 31, 2009;
- all other reports filed by the Corporation with the Commission pursuant to Section 13(a) or 15(d) of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), since December 31, 2009, excluding information furnished under Form 8-K, which is not deemed filed and, therefore, not incorporated herein by reference; and
- the description of the Corporation's common stock set forth in the Registration Statement on Form 8-A/A filed with the Commission on December 31, 2001.

All documents filed by the Corporation with the Commission pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act subsequent to the date of this Registration Statement and prior to the filing of a post-effective amendment to this Registration Statement indicating that all securities offered hereby have been sold or that de-registers all securities then remaining unsold, shall be deemed to be incorporated in this Registration Statement by reference and to be a part hereof from the date of filing of such documents. Any statement contained in this Registration Statement, in an amendment hereto, or in a document incorporated by reference herein, shall be deemed modified or superseded for purposes of this Registration Statement to the extent that a statement contained herein, in any subsequently filed supplement to this Registration Statement, or any document that is also incorporated by reference herein, modifies or supersedes such statement. Any statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Registration Statement.

Item 6. Indemnification of Directors and Officers

Article V of the Amended and Restated By-Laws of the Corporation provides that the Corporation shall indemnify to the fullest extent permitted by law any person who is made or is threatened to be made a party or is involved in any action, suit, or proceeding whether civil, criminal, administrative or investigative by reason of the fact that he is or was a director, officer, employee or agent of the Corporation or is or was serving at the request of the Corporation as an officer, director, employee or agent of another corporation, partnership, joint venture, trust, enterprise, or nonprofit entity. (The Corporation's Amended and Restated By-Laws were filed as Exhibit 3.1 to its Form 8-K filed on November 26, 2008.)

Item 8. Exhibits

The following documents are filed as exhibits to this Registration Statement:

<u>Exhibit Number</u>	<u>Exhibit</u>
4(a)	Restated Certificate of Incorporation of United States Steel Corporation dated September 30, 2003 (incorporated by reference to Exhibit 3.1 to the Corporation's Form 10-Q for the quarter ended September 30, 2003 — Commission File No. 1-16811)
4(b)	Rights Agreement, dated as of December 31, 2001, by and between the Corporation and Mellon Investor Services, LLC, as Rights Agent (incorporated by reference to Exhibit 4 to the Corporation's registration statement on Form 8-A/A, filed on December 31, 2001 — Commission File No. 1-16811)
4(c)	Amended and Restated By-Laws of United States Steel Corporation dated as of November 25, 2008 (incorporated by reference to Exhibit 3.1 to the Corporation's Form 8-K filed on November 26, 2008 — Commission File No. 1-16811)
5	Opinion and Consent of Robert M. Stanton
10	2005 Stock Incentive Plan, as amended and restated (incorporated by reference to Appendix A to the Corporation's Definitive Proxy Statement on Schedule 14A filed on March 12, 2010)
23(a)	Consent of PricewaterhouseCoopers LLP

*

Graham B. Spanier

Director

*

David S. Sutherland

Director

*

Patricia A. Tracey

Director

/s/ **GREGORY A. ZOVKO**

Gregory A. Zovko

*Attorney in Fact for the individuals
noted above with an asterisk*

[logo] United States Steel Corporation
Law Department
600 Grant Street
Pittsburgh, PA 15219-2800
412 433 2877
Fax: 412 433 2811
email: rmstanton@uss.com

ROBERT M. STANTON
Assistant General Counsel-
Corporate & Assistant Secretary

May 13, 2010

Board of Directors
United States Steel Corporation
600 Grant Street
Pittsburgh, Pennsylvania 15219-2800

Attention: Mr. John P. Surma, Chairman of the Board

To the Board of Directors:

I am Assistant General Counsel and Assistant Secretary of United States Steel Corporation, a Delaware corporation ("USS"). I, or attorneys subject to my supervision, have served as counsel to USS in connection with the proposed issuance of up to an additional 8,700,000 shares of common stock, par value \$1.00 per share, of USS (the "Shares") in connection with the United States Steel Corporation 2005 Stock Incentive Plan, as amended and restated, and in the preparation and filing with the Securities and Exchange Commission of a Registration Statement on Form S-8 ("Registration Statement") relating to such Shares.

As Assistant General Counsel and Assistant Secretary of USS, I am familiar with USS's Certificate of Incorporation and By-Laws. I am also familiar with the resolution adopted by USS's Board of Directors on April 27, 2010 authorizing the issuance of the Shares. I have examined the Registration Statement and have examined or caused to be examined such other documents, corporate records and certificates of corporate officers and public officials as I have deemed relevant or necessary to giving the opinion set forth below.

Based on the foregoing, I am of the opinion that the issuance of the Shares has been approved by all necessary corporate action and that when the Shares are sold they will be legally issued, fully paid and non-assessable.

I hereby consent to the filing of this opinion as an exhibit to the Registration Statement.

Very truly yours,

/s/ ROBERT M. STANTON

Robert M. Stanton

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of our report dated February 24, 2010 relating to the financial statements, financial statement schedule and the effectiveness of internal control over financial reporting, which appears in United States Steel Corporation's Annual Report on Form 10-K for the year ended December 31, 2009.

/s/ PRICEWATERHOUSECOOPERS LLP

PricewaterhouseCoopers LLP
Pittsburgh, Pennsylvania

May 13, 2010

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS:

That, the undersigned does hereby make, constitute and appoint John P. Surma, Jr., Gretchen R. Haggerty and Gregory A. Zovko, or any one of them, my true and lawful attorneys-in-fact, each with the power of substitution and resubstitution, to sign, execute and file for me and on my behalf a registration statement, or an amended registration statement (including a post-effective amendment), registering an additional 8,700,000 shares of Unites States Steel Corporation common stock to be issued in connection with the 2005 Stock Incentive Plan, as Amended and Restated, on forms prescribed by the Securities and Exchange Commission (collectively, "Registration Statements"), and any and all amendments to the Registration Statements or further registration statements to be filed with the Securities and Exchange Commission pursuant to the Securities Act of 1933, as amended, in such form as they or any one or more of them may approve, and to do any and all other acts which said attorneys-in-fact may deem necessary or desirable to enable United States Steel Corporation to comply with said Act and the rules and regulations promulgated thereunder.

IN WITNESS WHEREOF, I have hereunto set my hand this 27th day of April, 2010.

/s/ Dan O. Dinges

Dan O. Dinges

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS:

That, the undersigned does hereby make, constitute and appoint John P. Surma, Jr., Gretchen R. Haggerty and Gregory A. Zovko, or any one of them, my true and lawful attorneys-in-fact, each with the power of substitution and resubstitution, to sign, execute and file for me and on my behalf a registration statement, or an amended registration statement (including a post-effective amendment), registering an additional 8,700,000 shares of Unites States Steel Corporation common stock to be issued in connection with the 2005 Stock Incentive Plan, as Amended and Restated, on forms prescribed by the Securities and Exchange Commission (collectively, "Registration Statements"), and any and all amendments to the Registration Statements or further registration statements to be filed with the Securities and Exchange Commission pursuant to the Securities Act of 1933, as amended, in such form as they or any one or more of them may approve, and to do any and all other acts which said attorneys-in-fact may deem necessary or desirable to enable United States Steel Corporation to comply with said Act and the rules and regulations promulgated thereunder.

IN WITNESS WHEREOF, I have hereunto set my hand this 27th day of April, 2010.

/s/ John G. Drosdick

John G. Drosdick

POWER OF ATTORNEY

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IN WITNESS WHEREOF, I have hereunto set my hand this 27th day of April, 2010.

/s/ Richard A. Gephardt
Richard A. Gephardt

POWER OF ATTORNEY

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IN WITNESS WHEREOF, I have hereunto set my hand this 27th day of April, 2010.

/s/ Jeffrey M. Lipton
Jeffrey M. Lipton

POWER OF ATTORNEY

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IN WITNESS WHEREOF, I have hereunto set my hand this 27th day of April, 2010.

/s/ Charles R. Lee

Charles R. Lee

POWER OF ATTORNEY

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IN WITNESS WHEREOF, I have hereunto set my hand this 27th day of April, 2010.

/s/ Frank J. Lucchino

Frank J. Lucchino

POWER OF ATTORNEY

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IN WITNESS WHEREOF, I have hereunto set my hand this 27th day of April, 2010.

/s/ Glenda G. McNeal

Glenda G. McNeal

POWER OF ATTORNEY

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IN WITNESS WHEREOF, I have hereunto set my hand this 27th day of April, 2010.

/s/ Seth E. Schofield

Seth E. Schofield

POWER OF ATTORNEY

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IN WITNESS WHEREOF, I have hereunto set my hand this 27th day of April, 2010.

/s/ John P. Surma, Jr.

John P. Surma, Jr.

POWER OF ATTORNEY

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IN WITNESS WHEREOF, I have hereunto set my hand this 27th day of April, 2010.

/s/ Graham B. Spanier

Graham B. Spanier

POWER OF ATTORNEY

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IN WITNESS WHEREOF, I have hereunto set my hand this 27th day of April, 2010.

/s/ David S. Sutherland

David S. Sutherland

POWER OF ATTORNEY

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IN WITNESS WHEREOF, I have hereunto set my hand this 27th day of April, 2010.

/s/ Patricia A. Tracey

Patricia A. Tracey