

**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 12, 2012

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))

Item 8.01 Other Events

On March 12, 2012, U. S. Steel announced that it intends, subject to market conditions, to offer, \$400 million aggregate principal amount of senior unsecured notes due 2022. The offering will be made pursuant to the Company's shelf registration statement filed with the Securities and Exchange Commission. A copy of this press release is attached hereto as Exhibit 99.1 and is incorporated herein by reference.

Also on March 12, 2012, U. S. Steel updated its cost estimate for the Granite City Works particulate matter emissions project, which is described in U. S. Steel's annual report on Form 10-K for the year ended December 31, 2011. On July 1, 2010, U. S. Steel entered into a Memorandum of Understanding (MOU) with the Illinois Environmental Protection Agency that requires U. S. Steel's Granite City Works to achieve reductions in emissions of particulate matter. To complete the obligations pursuant to the MOU, U. S. Steel anticipates incurring expenditures of approximately \$50 million to install additional emission controls at the basic oxygen furnace.

The amount of the anticipated expenditures described above is a forward-looking statement. In accordance with "safe harbor" provisions of the Private Securities Litigation Reform Act of 1995, cautionary statements identifying important factors, but not necessarily all factors, that could cause actual expenditures to differ materially from those set forth in the forward-looking statement have been included in the Form 10-K of U. S. Steel for the year ended December 31, 2011.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits.

99.1 Press Release dated March 12, 2012

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: March 12, 2012

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FOR IMMEDIATE RELEASE

**UNITED STATES STEEL CORPORATION ANNOUNCES
PROPOSED SENIOR NOTES OFFERING**

PITTSBURGH, March 12, 2012 – United States Steel Corporation (NYSE: X) today announced its intention to offer, subject to market and other conditions, \$400 million aggregate principal amount of senior unsecured notes due 2022. The offering will be made pursuant to the Company's shelf registration statement filed with the Securities and Exchange Commission. The Company intends to use the net proceeds from the offering to redeem its \$300 million of 5.650% Senior Notes due 2013 and any remaining proceeds for general corporate purposes.

J.P. Morgan Securities LLC, Barclays Capital Inc., Merrill Lynch, Pierce, Fenner & Smith Incorporated, Credit Suisse Securities (USA) LLC, Goldman, Sachs & Co. and Morgan Stanley & Co. LLC are the joint book-runners for this offering.

This press release does not constitute an offer to sell or the solicitation of an offer to buy, nor shall there be any sale of any of the securities in any jurisdiction in which such offer, solicitation or sale would be unlawful prior to registration or qualification under the securities laws of any such jurisdiction. A registration statement (including a prospectus) relating to the securities has been filed with the Securities and Exchange Commission.

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Copies of the prospectus meeting the requirements of Section 10 of the Securities Act of 1933, as amended, may be obtained from J.P. Morgan Securities LLC, 338 Madison Avenue, 3rd Floor, New York, New York 10179, Telephone: (800) 245-8812, and at www.sec.gov.

Cautionary Statement

This release contains forward-looking statements with respect to market conditions and proposed offering. In accordance with “safe harbor” provisions of the Private Securities Litigation Reform Act of 1995, cautionary statements identifying important factors, but not necessarily all factors, that could cause actual results to differ materially from those set forth in the forward-looking statements have been included in the Form 10-K of U. S. Steel for the year ended December 31, 2011, and in subsequent filings for U. S. Steel.

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