

**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 26, 2013**

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 26, 2013, United States Steel Corporation (“U. S. Steel”) issued and sold \$275,000,000 aggregate principal amount of 6.875% Senior Notes due 2021 (the “Senior Notes”) under an Indenture dated as of May 21, 2007 (the “Base Indenture”) between U.S. Steel and The Bank of New York Mellon, a New York banking corporation, as Trustee (the “Trustee”), as supplemented by a Sixth Supplemental Indenture dated March 26, 2013 between U. S. Steel and the Trustee. The Senior Notes were sold pursuant to U. S. Steel’s effective shelf registration statement on Form S-3ASR (File No. 333-186702) filed on February 15, 2013 and the related Prospectus dated February 15, 2013, as supplemented by the Prospectus Supplement dated March 20, 2013 relating to the Senior Notes. A copy of the opinion of counsel of U. S. Steel relating to the validity of the Senior Notes is attached hereto as Exhibit 5.1 and is incorporated herein by reference.

On March 26, 2013, U. S. Steel issued and sold \$316,250,000 aggregate principal amount of 2.75% Senior Convertible Notes due 2019 (the “Convertible Notes”) under the Base Indenture, as supplemented by a Seventh Supplemental Indenture dated March 26, 2013 between U. S. Steel and the Trustee. The Convertible Notes were sold pursuant to U. S. Steel’s effective shelf registration statement on Form S-3ASR (File No. 333-186702) filed on February 15, 2013 and the related Prospectus dated February 15, 2013, as supplemented by the Prospectus Supplement dated March 20, 2013 relating to the Convertible Notes. A copy of the opinion of counsel of U. S. Steel relating to the validity of the Convertible Notes and the shares of U. S. Steel common stock issuable upon conversion thereof is attached hereto as Exhibit 5.2 and is incorporated herein by reference.

Item 9.01. Financial Statements and Exhibits**(d) Exhibits**

- 5.1 Opinion and consent of John J. Moran, Jr., Esq. regarding the Senior Notes.
- 5.2 Opinion and consent of John J. Moran, Jr., Esq. regarding the Convertible Notes.

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/ John J. Quaid

John J. Quaid

Vice President & Treasurer

Dated: March 26, 2013

United States Steel Corporation
Law Department
600 Grant Street
Pittsburgh, PA 15219-2800
412-433-2890
Fax: 412-433-2811
email: jjmoran@uss.com

John J. Moran Jr.
Senior Counsel-Corporate

March 26, 2013

Board of Directors
United States Steel Corporation
600 Grant Street
Pittsburgh, PA 15219

Ladies and Gentlemen:

I am Senior Counsel - Corporate and Assistant Secretary of United States Steel Corporation, a Delaware corporation (hereinafter the "Corporation"), and have served as counsel to the Corporation in connection with the preparation of (A) the Registration Statement on Form S-3 filed on February 15, 2013 (hereinafter the "Registration Statement") pursuant to the Securities Act of 1933, as amended (the "Securities Act"), which Registration Statement relates to the possible sale from time to time of the following securities of the Corporation: (1) Senior Debt Securities and Subordinated Debt Securities (collectively, the "Debt Securities"), (2) Preferred Stock, (3) Depositary Shares ("Depositary Shares"), (4) shares of common stock, \$1.00 par value per share ("Common Stock"), (5) Warrants to purchase Debt Securities, Depositary Shares, Preferred Stock or Common Stock, (6) Stock Purchase Contracts, or (7) Stock Purchase Units or any combination of the foregoing and (B) the related Prospectus dated February 15, 2013, as supplemented by the Prospectus Supplement dated March 20, 2013 relating to the offer and sale by the Company of \$275,000,000 aggregate principal amount of 6.875% Senior Notes due 2021 (the "Notes").

I am familiar with the Corporation's Certificate of Incorporation and its By-laws. I have also examined, or caused those acting under my supervision to have examined, the Registration Statement, the Indenture dated as of May 21, 2007 between the Corporation and The Bank of New York Mellon, formerly known as The Bank of New York (the "Trustee"), as supplemented by the Sixth Supplemental Indenture dated as of March 26, 2013, pursuant to which the Notes will be issued (collectively, the "Indenture"), and such other records and documents, including certificates of government officials and corporate officers, that I have deemed necessary or desirable in rendering the opinion set forth below. In rendering such opinion, I have assumed (a) the documents reviewed and relied upon in giving the opinion are true and correct copies of the original documents, and the signatures on such documents are genuine; (b) the representations of officers and employees are correct as to questions of fact; (c) the persons identified as officers are actually serving as such and that any certificates representing the securities will be properly executed by one or more such persons; and (d) the persons executing the documents examined by counsel have the legal capacity to execute such documents.

Based upon the foregoing, I am of the opinion that the Notes constitute the legal, valid and binding obligations of the Corporation enforceable against it in accordance with and subject to the terms thereof and entitled to the benefits of the Indenture.

The opinion set forth above is qualified to the extent such enforceability may be limited by (a) bankruptcy, insolvency, reorganization, moratorium, arrangement or similar laws affecting the enforcement of creditor's rights generally; (b) general equitable principles concerning specific performance and other equitable remedies; and (c) general matters of public policy including requirements of good faith and fair dealing.

I hereby consent to the filing of this opinion as an exhibit to the Registration Statement and to the use of my name in the Registration Statement and the prospectus that forms a part thereof. In giving such consent, I do not admit that I am in the category of persons whose consent is required under Section 7 of the Securities Act or the rules and regulations thereunder.

Very truly yours,

/s/ John J. Moran Jr.

John J. Moran Jr.

United States Steel Corporation
Law Department
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Pittsburgh, PA 15219-2800
412-433-2890
Fax: 412-433-2811
email: jjmoran@uss.com

John J. Moran Jr.
Senior Counsel-Corporate

March 26, 2013

Board of Directors
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600 Grant Street
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I am familiar with the Corporation's Certificate of Incorporation and its By-laws. I have also examined, or caused those acting under my supervision to have examined, the Registration Statement, the Indenture dated as of May 21, 2007 between the Corporation and The Bank of New York Mellon, formerly known as The Bank of New York, as supplemented by the Seventh Supplemental Indenture dated as of March 26, 2013, pursuant to which the Notes will be issued (collectively, the "Indenture"), and such other records and documents, including certificates of government officials and corporate officers, that I have deemed necessary or desirable in rendering the opinion set forth below. In rendering such opinion, I have assumed (a) the documents reviewed and relied upon in giving the opinion are true and correct copies of the original documents, and the signatures on such documents are genuine; (b) the representations of officers and employees are correct as to questions of fact; (c) the persons identified as officers are actually serving as such and that any certificates representing the securities will be properly executed by one or more such persons; and (d) the persons executing the documents examined by counsel have the legal capacity to execute such documents.

Based upon the foregoing, I am of the opinion that (i) the Notes constitute the legal, valid and binding obligations of the Corporation enforceable against it in accordance with and subject to the terms thereof and entitled to the benefits of the Indenture and (ii) the Common Stock reserved for issuance upon conversion of the Notes has been duly and validly authorized and reserved by the Corporation and when issued upon exchange of the Notes in accordance with the terms thereof, will be validly issued, fully paid and non-assessable and not subject to any preemptive rights.

The opinions set forth above are qualified to the extent such enforceability may be limited by (a) bankruptcy, insolvency, reorganization, moratorium, arrangement or similar laws affecting the enforcement of creditor's rights generally; (b) general equitable principles concerning specific performance and other equitable remedies; and (c) general matters of public policy including requirements of good faith and fair dealing.

I hereby consent to the filing of this opinion as an exhibit to the Registration Statement and to the use of my name in the Registration Statement and the prospectus that forms a part thereof. In giving such consent, I do not admit that I am in the category of persons whose consent is required under Section 7 of the Securities Act or the rules and regulations thereunder.

Very truly yours,

/s/ John J. Moran Jr.

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