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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 25, 2006

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
-----		-----
(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))

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ITEM 2.02. RESULTS OF OPERATIONS AND FINANCIAL CONDITION

On April 25, 2006, United States Steel Corporation issued a press release announcing its financial results for the first quarter of 2006. The full text of the press release, together with related unaudited financial information and statistics, is furnished herewith as Exhibit 99.1.

ITEM 9.01. FINANCIAL STATEMENTS AND EXHIBITS

(d) Exhibits

99.1 Press Release dated April 25, 2006, titled "United States Steel Corporation Reports 2006 First Quarter Results," together with related unaudited financial information and statistics.

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/ Larry G. Schultz

Larry G. Schultz
Vice President & Controller

Dated: April 25, 2006

UNITED STATES STEEL CORPORATION REPORTS 2006 FIRST QUARTER RESULTS

PITTSBURGH, April 25 /PRNewswire-FirstCall/ --

Earnings Highlights

<TABLE>
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(Dollars in millions, except per share amounts)

	1Q 2006	4Q 2005	1Q 2005
<S>	<C>	<C>	<C>
Net sales	\$ 3,728	\$ 3,470	\$ 3,787
Segment income (loss) from operations			
Flat-rolled Products	\$ 127	\$ 36	\$ 335
U. S. Steel Europe	125	112	220
Tubular Products	177	149	122
Other Businesses	--	16	(17)
Total segment income from operations	\$ 429	\$ 313	\$ 660
Retiree benefit expenses	(55)	(59)	(83)
Other items not allocated to segments	(5)	(32)	71
Income from operations	\$ 369	\$ 222	\$ 648
Net interest and other financial costs	16	14	25
Income tax provision	90	90	156
Net income	\$ 256	\$ 109	\$ 459
- Per basic share	\$ 2.31	\$ 0.94	\$ 3.98
- Per diluted share	\$ 2.04	\$ 0.85	\$ 3.51

</TABLE>

United States Steel Corporation (NYSE: X) reported first quarter 2006 net income of \$256 million, or \$2.04 per diluted share, compared to fourth quarter 2005 net income of \$109 million, or \$0.85 per diluted share, and first quarter 2005 net income of \$459 million, or \$3.51 per diluted share.

Commenting on results, U. S. Steel Chairman and CEO John P. Surma said, "We had a strong first quarter with results significantly improved from the previous quarter, reflecting robust demand and continued firm prices across all business units. Tubular reported another outstanding quarter with operating income of \$177 million, a record for this segment."

The company reported first quarter 2006 income from operations of \$369 million, compared with income from operations of \$222 million in the fourth quarter of 2005 and \$648 million in the first quarter of 2005.

Other items not allocated to segments in the first quarter of 2006 consisted of an asset impairment charge, which reduced net income by \$5 million or 4 cents per diluted share. Results in fourth quarter 2005 included an income tax charge of \$16 million related to the repatriation of foreign earnings. This charge and other items not allocated to segments reduced fourth quarter 2005 net income by \$39 million, or 30 cents per diluted share. Other items not allocated to segments increased first quarter 2005 net income by \$58 million, or 45 cents per diluted share.

No shares of common stock were repurchased during the first quarter of 2006.

Reportable Segments and Other Businesses

Management believes segment income from operations is a key measure to evaluate ongoing operating results and performance. U. S. Steel's reportable segments and Other Businesses reported segment income from operations of \$429 million, or \$80 per ton, in the first quarter of 2006, compared with \$313 million, or \$63 per ton, in the fourth quarter of 2005 and \$660 million, or \$129 per ton, in the first quarter of 2005.

Page 1

First quarter 2006 segment results improved from fourth quarter 2005 as shipments and prices increased for Flat-rolled and Tubular. Flat-rolled also benefited from lower natural gas costs and reduced outage costs as the Gary No. 14 blast furnace started up successfully during the first quarter and has been running well. U. S. Steel Europe (USSE) also reported increased segment income on higher shipment volumes. Results for Other Businesses declined mainly due to seasonal effects at iron ore operations in Minnesota.

Outlook

Looking ahead to the second quarter, Surma said, "We are entering the quarter with good momentum and we expect strong results as demand in key markets remains firm and our people and facilities are performing well."

We expect second quarter Flat-rolled results to improve from the first quarter as shipment volumes continue to increase and average prices and costs remain comparable to first quarter levels.

For USSE, we expect improvements in second quarter shipments to be partially offset by higher costs, while average prices should be comparable to first quarter levels.

Prices and shipments for Tubular in second quarter 2006 are expected to be lower than first quarter levels as shipments and product mix will be negatively affected by planned maintenance outages at our tubular operations.

Second quarter 2006 results for Other Businesses should improve as a result of normal seasonal effects at iron ore operations in Minnesota.

This release contains forward-looking statements with respect to market conditions, operating costs, shipments and prices. Some factors, among others, that could affect market conditions, costs, shipments and prices for both domestic operations and USSE include global product demand, prices and mix; global and company steel production levels; plant operating performance; the timing and completion of facility projects; natural gas and electricity prices and usage; raw materials and transportation availability and prices; the impact of fixed prices in energy and raw materials contracts (many of which have terms of one year or longer) as compared to short-term contract and spot prices of steel products; changes in environmental, tax, pension and other laws; employee strikes; power outages; and U.S. and global economic performance and political developments. Domestic steel shipments and prices could be affected by import levels and actions taken by the U.S. Government and its agencies. Economic conditions and political factors in Europe that may affect USSE's results include, but are not limited to, taxation, nationalization, inflation, currency fluctuations, increased regulation, export quotas, tariffs, and other protectionist measures. 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, 2005, and in subsequent filings for U. S. Steel.

A Statement of Operations (Unaudited), Other Financial Data (Unaudited) and Preliminary Supplemental Statistics (Unaudited) for U. S. Steel are attached.

The company will conduct a conference call on first quarter earnings on Tuesday, April 25, at 3 p.m. EDT. To listen to the webcast of the conference call, visit the U. S. Steel web site, www.ussteel.com, and click on the "Investors" button.

For more information on U. S. Steel, visit its web site at www.ussteel.com.

Page 2

UNITED STATES STEEL CORPORATION
STATEMENT OF OPERATIONS (Unaudited)

<TABLE>
<CAPTION>

(Dollars in millions)	Quarter Ended		
	March 31 2006	Dec. 31 2005	March 31 2005
<S>	<C>	<C>	<C>
NET SALES	\$ 3,728	\$ 3,470	\$ 3,787
OPERATING EXPENSES (INCOME):			
Cost of sales (excludes items shown below)	3,098	2,983	2,903
Selling, general and administrative expenses	158	183	157
Depreciation, depletion and amortization	112	92	98
Income from investees	(7)	(2)	(13)
Net gains on disposal of assets	(1)	(4)	(4)
Other income, net	(1)	(4)	(2)
Total operating expenses	3,359	3,248	3,139
INCOME FROM OPERATIONS	369	222	648
Net interest and other financial costs	16	14	25
INCOME BEFORE INCOME TAXES AND MINORITY INTERESTS	353	208	623
Income tax provision	90	90	156
Minority interests	7	9	8
NET INCOME	256	109	459

Dividends on preferred stock	(4)	(5)	(4)
NET INCOME APPLICABLE TO COMMON STOCK	\$ 252	\$ 104	\$ 455

COMMON STOCK DATA:

Net income per share:			
- Basic	\$ 2.31	\$.94	\$ 3.98
- Diluted	\$ 2.04	\$.85	\$ 3.51
Weighted average shares, in thousands			
- Basic	108,809	111,739	114,169
- Diluted	125,559	128,151	130,830
Dividends paid per common share	\$.10	\$.10	\$.08

UNITED STATES STEEL CORPORATION
OTHER FINANCIAL DATA (Unaudited)

<TABLE>
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Cash Flow Data	(In millions)	Quarter Ended	
		2006	2005
<S>		<C>	<C>
Cash provided by operating activities:			
Net income		\$ 256	\$ 459
Depreciation, depletion and amortization		112	98
Pensions and other postretirement benefits		(9)	(113)
Property tax settlement gain		-	(95)
Working capital changes		(158)	(165)
Other operating activities		27	112
Total		228	296
Cash used in investing activities:			
Capital expenditures		(127)	(122)
Disposal of assets		4	3
Other investing activities		4	(1)
Total		(119)	(120)
Cash used in financing activities:			
Repayment of debt		(83)	--
Common stock issued		3	--
Dividends paid		(15)	(13)
Change in bank checks outstanding		(16)	(51)
Other financing activities		(7)	--
Total		(118)	(64)
Effect of exchange rate changes on cash		1	(2)
Net increase (decrease) in cash and cash equivalents		(8)	110
Cash and cash equivalents at beginning of the year		1,479	1,037
Cash and cash equivalents at end of the period		\$ 1,471	\$ 1,147

</TABLE>

Page 3

Balance Sheet Data	(In millions)	March 31	Dec. 31
		2006	2005
Cash and cash equivalents		\$ 1,471	\$ 1,479
Inventories		1,483	1,466
Other current assets		2,092	1,897
Property, plant and equipment - net		4,159	4,015
Intangible pension asset		251	251
Other assets		714	714
Total assets		\$ 10,170	\$ 9,822
Short-term debt and current maturities of long-term debt		\$ 175	\$ 249
Other current liabilities		2,562	2,500
Long-term debt, less unamortized discount		1,359	1,363
Employee benefits		1,989	2,008
Other long-term liabilities		349	346

Minority interests	31	32
Stockholders' equity	3,705	3,324
	-----	-----
Total liabilities and stockholders' equity	\$ 10,170	\$ 9,822
	=====	=====

UNITED STATES STEEL CORPORATION
PRELIMINARY SUPPLEMENTAL STATISTICS (Unaudited)

<TABLE>
<CAPTION>

(Dollars in millions)	Quarter Ended		
	March 31 2006	Dec. 31 2005	March 31 2005
<S>	<C>	<C>	<C>
INCOME FROM OPERATIONS			
Flat-rolled Products	\$ 127	\$ 36	\$ 335
U. S. Steel Europe	125	112	220
Tubular Products	177	149	122
Other Businesses	--	16	(17)
	-----	-----	-----
Segment Income from Operations	429	313	660
Retiree benefit expenses(a)	(55)	(59)	(83)
Other items not allocated to segments:			
Asset impairment charge(b)	(5)	--	--
Stock appreciation rights	--	(1)	1
Workforce reduction charges	--	(11)	--
Environmental remediation charge	--	(20)	--
Property tax settlement gain(c)	--	--	70
	-----	-----	-----
Total Income from Operations	\$ 369	\$ 222	\$ 648
CAPITAL EXPENDITURES			
Flat-rolled Products	\$ 69	\$ 157	\$ 59
U. S. Steel Europe	44	74	49
Tubular Products	--	1	3
Other Businesses	14	36	11
	-----	-----	-----
Total	\$ 127	\$ 268	\$ 122

</TABLE>

- (a) Includes certain profit-based expenses for U. S. Steel retirees and National retirees pursuant to provisions of the 2003 labor agreement with the United Steelworkers of America.
- (b) Relates to the potential sale of a small wholly owned subsidiary in Germany.
- (c) Reflects the portion of the Gary property tax settlement gain that is included in cost of sales, and excludes \$25 million that is included in net interest and other financial costs.

Page 4

UNITED STATES STEEL CORPORATION
PRELIMINARY SUPPLEMENTAL STATISTICS (Unaudited)

<TABLE>
<CAPTION>

(Dollars in millions)	Quarter Ended		
	March 31 2006	Dec. 31 2005	March 31 2005
<S>	<C>	<C>	<C>
OPERATING STATISTICS			
Average realized price: (\$/net ton) (a)			
Flat-rolled Products	\$ 616	\$ 597	\$ 650
U. S. Steel Europe	544	550	684
Tubular Products	1,506	1,456	1,165
Steel Shipments: (a) (b)			
Flat-rolled Products	3,529	3,346	3,535
U. S. Steel Europe	1,508	1,359	1,290
Tubular Products	319	292	303
Raw Steel Production: (b)			
Domestic Facilities	4,141	3,929	4,303
U. S. Steel Europe	1,753	1,649	1,548
Raw Steel Capability Utilization: (c)			
Domestic Facilities	86.6%	80.3%	90.0%
U. S. Steel Europe	95.7%	88.2%	84.6%

Domestic iron ore production(b)	5,473	5,352	5,382
Domestic coke production(b) (d)	1,490	1,485	1,420

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- (a) Excludes intersegment transfers.
- (b) Thousands of net tons.
- (c) Based on annual raw steel production capability of 19.4 million net tons for domestic facilities and 7.4 million net tons for U. S. Steel Europe.
- (d) Includes the Clairton 1314B Partnership.

SOURCE United States Steel Corporation

-0- 04/25/2006

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