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SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

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FORM 11-K

(Mark One)

ANNUAL REPORT PURSUANT TO SECTION 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934
For the Fiscal Year Ended December 31, 2009

OR

TRANSITION REPORT PURSUANT TO SECTION 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934
For the transition period from _____ to _____

Commission file number 333-151438

U. S. Steel Tubular Services Savings Plan

(Full title of the Plan)

United States Steel Corporation

600 Grant Street

Pittsburgh, PA 15219-2800

(Name of issuer of securities held pursuant to plan and
the address of its principal executive offices)

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The Corporation

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The Corporation

United States Steel Corporation is a Delaware corporation. It has executive offices at 600 Grant Street, Pittsburgh, PA 15219-2800. The terms "Corporation," "Company" and "United States Steel" when used herein refer to United States Steel Corporation or United States Steel Corporation and subsidiaries as required by the context. The term "Plan" when used herein refers to U. S. Steel Tubular Services Savings Plan.

Report of Independent Registered Public Accounting Firm

To the Participants and Administrator of
U. S. Steel Tubular Services Savings Plan

In our opinion, the accompanying statements of net assets available for benefits and the related statements of changes in net assets available for benefits present fairly, in all material respects, the net assets available for benefits of U. S. Steel Tubular Services Savings Plan (the "Plan") at December 31, 2009 and 2008, and the changes in net assets available for benefits for the years then ended in conformity with accounting principles generally accepted in the United States of America. These financial statements are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits of these statements in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

Our audits were conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplemental schedule of assets (held at end of year) is presented for the purpose of additional analysis and is not a required part of the basic financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. This supplemental schedule is the responsibility of the Plan's management. The supplemental schedule has been subjected to the auditing procedures applied in the audits of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

/s/ PricewaterhouseCoopers LLP

Pittsburgh, Pennsylvania
June 28, 2010

U. S. STEEL TUBULAR SERVICES SAVINGS PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

(\$ in thousands)

	December 31,	
	2009	2008
Assets		
Investments:		
Investments at fair value	\$ 3,016	\$ 1,398
Liabilities		
Excess contributions payable	-	10
Net assets available for benefits at fair value	<u>3,016</u>	<u>1,388</u>
Adjustment from fair value to contract value for fully benefit-responsive investment contracts	2	2
Net assets available for benefits	<u>\$ 3,018</u>	<u>\$ 1,390</u>

The accompanying notes are an integral part of these financial statements.

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

(\$ in thousands)

	Year Ended December 31,	
	2009	2008
Additions		
Earnings on investments:		
Interest	\$ 3	\$ 2
Dividends	63	37
Net appreciation/(depreciation) in fair value of investments	625	(534)
	<u>691</u>	<u>(495)</u>
Contributions:		
Received from:		
Employers	488	1,213
Participants (including rollovers)	599	728
<i>Total additions</i>	<u>1,778</u>	<u>1,446</u>
Deductions		
Benefit payments directly to participants or beneficiaries	148	55
Administrative expenses	2	1
<i>Total deductions</i>	<u>150</u>	<u>56</u>
Net additions	1,628	1,390
Net assets available for benefits:		
Beginning of year	1,390	-
End of year	<u>\$ 3,018</u>	<u>\$ 1,390</u>

The accompanying notes are an integral part of these financial statements.

U. S. STEEL TUBULAR SERVICES SAVINGS PLAN

**NOTES TO FINANCIAL STATEMENTS
December 31, 2009 and 2008**

1. **Plan description** – The following description provides general information regarding the U. S. Steel Tubular Services Savings Plan (the Plan), a defined contribution plan which covers non-union salaried employees of U. S. Steel Tubular Products, Inc. – Wheeling Machine Products Division, U. S. Steel Tubular Products, Inc. – Tubular Processing Services Division, U. S. Steel Tubular Products, Inc. – Tubular Threading and Inspection Services Division, and certain employees of United States Steel Corporation (the Company or Plan Sponsor) who are assigned to the Tubular Divisions listed above who transferred from Lone Star Technologies, Inc. and its subsidiaries. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). Participants should refer to the Summary Plan Description and the Plan Text for a complete description of the Plan. These documents are available from the United States Steel and Carnegie Pension Fund (the Plan Administrator). The Plan was initially adopted effective January 1, 2008.

a. **Contributions** - Eligible employees may save from 1 percent to 16 percent of base salary (35 percent if annual base salary in the immediately preceding year is equal to or less than the threshold amount for determining highly compensated employees for the year preceding the year in which savings occur) in half percent increments on a pre-tax basis, an after-tax basis or a combination of both. Other qualified plan limits include:

	<u>2009</u>	<u>2008</u>
Dollar Limit on IRC Sec. 401(k) pre-tax contributions	\$ 16,500	\$ 15,500
Dollar Limit on IRC Sec. 414(v) catch-up contributions	\$ 5,500	\$ 5,000
Maximum covered compensation[IRC 401(a)(17)]	\$ 245,000	\$ 230,000
Highly Compensation Employee Definition	\$ 110,000	\$ 105,000

Depending upon length of service of the eligible employee, savings on the first five to six percent of base salary are matched by Company contributions on a dollar-for-dollar basis; however, company contributions for the first two percent of base salary are available for matching only pre-tax savings (waived after the annual pre-tax savings limit for the year is reached). Matching company contributions, which vest when a participant attains two years of continuous service (prior to 2009, three years), are initially invested in United States Steel Corporation common stock, whereas each participating employee has the option of having savings invested in full increments of 1 percent among nineteen investment options (as of December 31, 2009), which are listed in Note 9 (also, see Note 3). All investments are participant directed. Effective January 1, 2009, due to adverse business conditions, matching company contributions to the Plan were suspended. Matching company contributions to the Plan were reinstated effective June 1, 2010 up to six percent of base salary.

Separate investment elections cannot be made with respect to pre-tax savings, after-tax savings, and catch-up contributions in the Plan. All contributions are deposited in the trust on a monthly basis (more frequently in the case of employee contributions for eligible employees paid on a more frequent basis). Monies deposited are reinvested by the Trustee in the investment options specified except that a portion of the assets in certain investments are held as interest-bearing cash to enable the processing of participant transfers on a daily basis.

Plan participants also participate in a non-contributory defined contribution Retirement Account maintained under the Plan. With respect to the defined contribution Retirement Account component, the Company will make a contribution equal to 4% of the employee's monthly base salary to the employee's account on a monthly basis. Participants become fully vested in the value of the Retirement Account after attaining two years of continuous service (prior to 2009, three years).

b. **Payment of benefits** - Unmatched after-tax savings can be withdrawn at any time. Pre-tax savings and earnings thereon are available only for withdrawal at termination of employment or age 59½, except under certain financial hardship conditions. Vested company contributions and earnings are available for withdrawal, upon vesting (however, starting in 2009, such amounts are not available for in-service withdrawals prior to age 59-1/2), except that vested company contributions and a participant's matched after-tax savings cannot be withdrawn within 24 months after the contribution is made. A participant who terminates employment for any reason, and who, on the effective date of termination, had two or more years of continuous service (prior to 2009, three years), is entitled to receive his or her entire account balance, including all company contributions. A participant who terminates employment for any reason with less than two years of continuous service (prior to 2009, three years) will forfeit nonvested company contributions unless termination is by reason of permanent layoff, total and permanent disability, or death.

U. S. STEEL TUBULAR SERVICES SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS (continued) December 31, 2009 and 2008

- c. Forfeited accounts** - Any forfeited nonvested company contributions (\$61 thousand in 2009 and \$15 thousand in 2008), from either matching company contributions or Retirement Account contributions, are credited to the Company and applied to reduce any subsequent company contributions required under the Plan. Company contributions were reduced by \$15 thousand in 2009 from forfeited nonvested accounts.
- d. Participant accounts** - Under the investment transfer provisions, a participant can elect to transfer funds (including matching company contributions) between investments on a daily basis. Transfer requests made before the time that markets close on a day stock markets are open are processed after markets close that same day. All other transfer requests are processed after markets close on the next day that the stock markets are open. Transfers are permitted on a daily basis but may be subject to fund specific restrictions and limited by other pending transfers. Fund restrictions include short-term trading fees for three investment options. Fidelity Diversified International Fund charges a fee equal to 1% of the value sold when selling shares after holding them less than 30 days. Fidelity Real Estate Investment Portfolio charges a fee equal to 0.75% of the value sold when selling shares after holding them less than 90 days. T. Rowe Price Emerging Markets Stock Fund charges a fee equal to 2% of the value sold when selling shares after holding them less than 90 days. In addition, effective December 6, 2004, Fidelity implemented an excessive trading policy in the mutual funds it offers under the Plan that also applies to certain non-Fidelity funds at the request of the applicable fund manager.

All or part of the taxable portion of a lump-sum distribution from the United States Steel Corporation qualified defined benefit retirement plans may be rolled over into a participant's account within 60 days following receipt of the distribution. Employees may also roll over assets from the qualified plans of an active employee's immediately preceding employer (or from a conduit IRA solely containing such assets and earnings). Rollovers in to the Plan for 2009 and 2008 totaled \$41 thousand and \$44 thousand, respectively.

- e. Participant loans** - The loan program enables participants to borrow up to 50 percent of the value of their vested account (other than the Retirement Account) subject to certain provisions. The maximum loan amount is \$50,000 and the minimum loan amount is \$500. Repayments of loans are made in level monthly installments over a period of not less than twelve months nor more than 60 months. A maximum of two loans can be outstanding at any one time. The interest rate on loans is the rate charged on fully secured loans by the USX Federal Credit Union plus one-half of one percent and remains fixed for the duration of the loan (4.5 percent throughout 2009 and 2008). Prepayment of the entire outstanding loan can be made at any time without penalty. When payments are not timely received, the loan amount outstanding at that time becomes subject to taxation.
- f. Investment options** - The Plan offers the following nineteen active investment options:
- Federated U.S. Treasury Cash Reserves - A money market mutual fund that seeks to provide income, consistent with preservation of capital and liquidity. The fund invests only in a portfolio of short-term U.S. Treasury securities that pay interest exempt from state personal income tax.
- Managed Income Portfolio II - Class 3 - A portfolio that seeks to preserve the principal investment while earning interest income. The portfolio invests primarily in investment contracts issued by insurance companies and other financial institutions.
- Fidelity Freedom Income Fund - A fund that seeks to provide high current income and some capital appreciation for those already in retirement. The fund invests approximately 20% in Fidelity stock mutual funds, 40% in Fidelity bond mutual funds, and 40% in Fidelity money market mutual funds.
- Fidelity U.S. Bond Index Fund - An income mutual fund that seeks to provide investment results that correspond to the total return of the bonds in the Barclays Capital Aggregate Bond Index. The fund normally invests at least 80% of its assets in bonds included in the Barclays Capital Aggregate Bond Index.
- Fidelity Contrafund - A growth mutual fund that seeks to provide capital appreciation. The fund primarily invests in common stocks. The fund may invest in securities of domestic and foreign issuers whose value the fund's manager believes is not fully recognized by the public.
- Vanguard Windsor II - A large value fund that seeks to provide long-term capital appreciation and income. The fund invests mainly in medium-size and large companies whose stocks are considered by the fund's advisors to be undervalued.

U. S. STEEL TUBULAR SERVICES SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS (continued) December 31, 2009 and 2008

Legg Mason Value Trust - The Value Trust is managed by Legg Mason Funds Management, Inc. The fund invests primarily in large-cap equity securities issued by companies that the advisor believes to be undervalued in relation to long-term earnings power or asset value.

Spartan U.S. Equity Index Fund - Advantage Class - An index mutual fund that seeks to provide investment results that correspond to the total return performance of common stocks publicly traded in the United States. The fund normally invests at least 80% of its assets in common stocks included in the S&P 500 Index.

MAS Funds Mid Cap Growth - The Mid Cap Growth Portfolio is managed by Morgan Stanley Investments LP, a division of Morgan Stanley Dean Witter Investment Management. The fund invests primarily in equity securities of medium-sized U.S. companies (market capitalization between \$500 million and \$6 billion) that appear to have superior long-term earnings growth potential.

Vanguard Explorer - A small growth fund that seeks to provide long-term capital appreciation. The fund invests in a diversified group of small-company stocks with prospects for above-average growth.

Fidelity Diversified International - A growth fund that invests internationally and seeks to provide capital growth. This fund normally invests primarily in foreign securities.

T. Rowe Price Emerging Markets Stock Fund - The Emerging Markets Stock Fund is managed by T. Rowe Price. The fund invests in established non-U.S. companies to achieve superior long term total returns. The fund's share price will fluctuate with changes in the market's economic and foreign currency exchange conditions. Dividends are reinvested into additional shares. The fund provides diversification when used together with U.S. stock investments, but can also introduce currency fluctuation and political risk.

Fidelity Real Estate Investment Portfolio - A growth and income mutual fund that seeks to provide above-average income and long-term capital growth. The fund normally invests 80% of its assets in domestic and foreign equity securities of companies principally engaged in the real estate industry.

Fidelity Freedom 2010 Fund - An asset allocation mutual fund that seeks to provide high total returns for those planning to retire around 2010. The fund invests approximately 45% in Fidelity stock mutual funds, 45% in Fidelity bond mutual funds, and 10% in Fidelity money market mutual funds. The mix of underlying Fidelity mutual funds will gradually become more conservative over time.

Fidelity Freedom 2020 Fund - An asset allocation mutual fund that seeks to provide high total returns for those planning to retire around 2020. The fund invests approximately 70% in Fidelity stock mutual funds and 30% in Fidelity bond mutual funds. The mix of underlying Fidelity mutual funds will gradually become more conservative over time.

Fidelity Freedom 2030 Fund - An asset allocation mutual fund that seeks to provide high total returns for those planning to retire around 2030. The fund invests approximately 82% in Fidelity stock mutual funds and 18% in Fidelity bond mutual funds. The mix of underlying Fidelity mutual funds will gradually become more conservative over time.

Fidelity Freedom 2040 Fund - An asset allocation mutual fund that seeks to provide high total returns for those planning to retire around 2040. The fund invests approximately 90% in Fidelity stock mutual funds and 10% in Fidelity bond mutual funds. The mix of underlying Fidelity mutual funds will gradually become more conservative over time.

Fidelity Freedom 2050 Fund - An asset allocation mutual fund that seeks to provide high total returns for those planning to retire around 2050. The fund primarily invests approximately 70% in domestic equity funds, 20% in international equity funds and 10% in high yield fixed income funds. The mix of underlying Fidelity mutual funds will gradually become more conservative over time.

United States Steel Corporation Stock Fund - Fidelity Investments acts as custodian, purchasing and selling agent. Dividends are reinvested into additional shares. Returns depend on the performance of United States Steel Corporation Common Stock. The Plan was amended February 2, 2004 to provide that investments held in this fund will be recorded in shares rather than units.

U. S. STEEL TUBULAR SERVICES SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS (continued) December 31, 2009 and 2008

2. *Accounting policies:*

- a. **Basis of accounting** – Financial statements are prepared under the accrual method of accounting in accordance with accounting principles generally accepted in the United States of America (US GAAP).
- b. **Use of estimates** – The preparation of the financial statements in conformity with US GAAP requires management to make estimates and assumptions that affect the reported amount of assets, liabilities, and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.
- c. **Investment valuation** – The Plan's investments are stated at fair value as defined by Accounting Standards Codification (ASC) Topic 820 (see Note 12).
- d. **Net Appreciation/(Depreciation)** – The Plan presents in the accompanying Statements of Changes in Net Assets Available for Benefits the net appreciation/(depreciation) in the fair value of its investments which consists of the net realized gains or losses and the net unrealized appreciation or depreciation on those investments.
- e. **Investment by the Trustee** – Fidelity Management Trust Company (the Trustee) shall invest any monies received with respect to any investment option in the appropriate shares, units or other investments as soon as practicable; provided, however, that the Trustee as directed by the Plan Administrator shall maintain sufficient funds in interest-bearing cash in connection with each investment option to enable the processing of transactions on a daily basis. Purchases and sales of securities are recorded on a trade-date basis. Interest is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.
- f. **Administrative expenses** – The Plan is responsible for the payment of all costs and expenses incurred in administering the Plan, including the expenses of the Plan Administrator, the fees and expenses of the Trustee and other legal and administrative expenses. To cover these expenses, the Plan Administrator shall utilize the following sources in the priority listed: (1) fees received from any fund provider to reimburse the Plan Administrator for services provided by the Plan Administrator which would otherwise have been provided by the fund provider, (2) loan origination fees, (3) voluntary contributions from the Company to cover cost of administration and (4) assessments against participants' individual accounts. There were no assessments against participants' individual accounts in either 2009 or 2008.
- g. **Payment of benefits** – Benefits are recorded when paid.
- h. **Subsequent Events** – The Plan has evaluated subsequent events through the date on which the financial statements are issued.

3. **Plan amendments** – Effective December 22, 2009, the Plan was amended to comply with provisions of the Pension Protection Act of 2006 relating to rollovers to Roth IRAs and treatment of the gap period for corrective distributions.

The Plan was amended (effective for limitation years beginning on or after July 1, 2007) to adopt amendments required by the final tax regulations under Internal Revenue Code (IRC) Section 415.

The Plan was amended to include union-represented employees at two locations until: (a) April 30, 2009 – Tubular Processing Services Division, and (b) July 31, 2009 – Wheeling Machine Products Division – Hughes Springs facility.

Effective July 10, 2009, the Plan was amended to add two new investment options – Federated U.S. Treasury Cash Reserves – Institutional Class (including limits on transfers into this fund) and Fidelity Contrafund. The Fidelity Growth and Income Portfolio was closed to new investments and exchanges as of the close of business on the same date.

Effective July 1, 2009, provisions relating to temporary salary reductions were adopted.

Effective February 25, 2009, the Plan was amended to include provisions relating to the 2009 Voluntary Early Retirement Program (2009 VERP).

Effective January 21, 2009, language relating to short-term redemption fees and the excessive trading policy was amended.

Effective January 1, 2009, the Plan was amended to temporarily cease company matching contributions. Also, the three-year cliff vesting schedule was changed to two years and the withdrawal rules were amended to prevent in-service withdrawals of company contributions prior to age 59 ½, establishing the Plan as a Qualified Automatic Contribution Arrangement safe harbor plan, but for the temporary cessation of company matching contributions.

Effective for distributions approved on or after March 1, 2008, the Plan was amended to include the Catch-Up Contributions Account as an eligible funding source for hardship withdrawals.

U. S. STEEL TUBULAR SERVICES SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS (continued) December 31, 2009 and 2008

Effective February 1, 2008, the Plan adopted automatic enrollment at a contribution percentage of 3% per pay period, unless an affirmative election not to contribute to the Plan or to contribute at a different percentage is made. On the anniversary of such date, the 3% Pre-Tax contribution percentage will automatically increase each year by 1% until the contribution percentage reaches 6%. In addition, the Plan specifies the default pre-tax savings investment option applicable to participants subject to automatic enrollment as the Fidelity Freedom Fund closest to the year of birth in which the participant will attain age 65 (based on the participant's date of birth).

Effective January 2, 2008, the Plan document was restated to incorporate previously approved amendments and minor technical and administrative changes.

Effective January 2, 2008, the name of the Morgan Stanley Institutional Mid Cap Growth Portfolio – Institutional Class investment option was changed to Morgan Stanley Institutional Mid Cap Growth Portfolio – Class I.

Effective January 1, 2008, the Plan was initially adopted.

4. **Employer-related investments** – Purchases and sales of United States Steel Corporation common stock in accordance with provisions of the Plan are permitted under ERISA.
5. **Tax status** – The Plan filed for a determination letter on January 31, 2008. Receipt of the determination letter from the Internal Revenue Service (IRS) is pending. The Plan Administrator and Tax Counsel for the Plan believe the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.
6. **Plan termination** – The Plan Sponsor believes the existence of the Plan is in the best interest of its employees and although it has no intention of discontinuing it, the Plan Sponsor has the right to terminate the Plan in whole or in part at any time for any reason. However, in the event of Plan termination, participants would become 100% vested in their employer contributions and the net value of the assets of the Plan shall be allocated among the participants and beneficiaries of the Plan in compliance with ERISA.
7. **Risks and uncertainties** – Investments are exposed to various risks, such as interest rate, market and credit. Due to the level of risk associated with these investments and the level of uncertainty related to changes in the value of these investments, it is at least reasonably possible that changes in the near term could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits and the statements of changes in net assets available for benefits.
8. **Related Party Transactions** – Certain investments of the Plan are common trusts managed by the Trustee. Therefore, these transactions qualify as party-in-interest transactions. The Trustee collects management fees by offsetting the investment return in an amount as noted by the investment's expense ratio. Therefore, the Plan is not directly billed for these fees.

One investment fund option available to participants is Company common stock. As a result, transactions related to this investment fund qualify as party-in-interest transactions (reference Note 4). Dividends received for 2009 and 2008 were \$0.4 thousand and \$0.2 thousand, respectively. Purchases and sales for 2009 were \$61.2 thousand and \$42.7 thousand, respectively, and purchases and sales for 2008 were \$612.6 thousand and \$19 thousand, respectively.

9. **Investment contracts** – The Managed Income Portfolio II – Class 3 investment option calculates its net asset value per unit as of the close of business of the New York Stock Exchange. Investments in wrap contracts are fair valued using a discounted cash flow model which considers recent fee bids as determined by recognized dealers, discount rate and the duration of the underlying portfolio of securities. Underlying debt securities for which quotations are readily available are valued at their most recent bid prices in the principal market in which such securities are normally traded. MIP II consists of 5 wrap contracts, which calls for the application of Accounting Standards Codification (ASC) 962-325 for valuation purposes. See Note 13 for detail of investment valuation method of a common collective trust, the classification applicable to MIP II.

As described in ASC Topic 962-325, investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the plan. As required by ASC Topic 962-325, the Statements of Net Assets Available for Benefits present the fair value of the investment contracts as well as the adjustment of the fully benefit-responsive investment contracts from fair value to contract value. The Statements of Changes in Net Assets Available for Benefits are prepared on a contract value basis.

U. S. STEEL TUBULAR SERVICES SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS (continued)
December 31, 2009 and 2008

Average yields on the MIP II:

	<u>2009</u>	<u>2008</u>
Based on actual earnings	2.09%	3.91%
Based on interest rate credited to participants	1.64%	3.51%

10. Investments – The following presents investments that represent 5 percent or more of the Plan's net assets as of December 31, 2009 and 2008 (dollars in thousands):

	December 31,			
	<u>2009</u>		<u>2008</u>	
	\$	Shares	\$	Shares
Fidelity Freedom 2020 Fund	711	56,614	279	27,715
United States Steel Corporation Stock Fund	531	9,612	331	8,898
Fidelity Freedom 2030 Fund	521	42,072	222	22,793
Fidelity Freedom 2040 Fund	355	49,528	152	27,163
Fidelity Freedom 2050 Fund	285	34,191	130	20,052
Fidelity Freedom 2010 Fund	200	16,000	117	11,312

During 2009 and 2008, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated/(depreciated) in value as follows (dollars in thousands as determined by quoted market price):

	Year Ended December 31,	
	<u>2009</u>	<u>2008</u>
Investment Option Accounts		
United States Steel Corporation Stock	\$ 180	(263)
Fidelity Freedom 2020 Fund	126	(77)
Fidelity Freedom 2030 Fund	104	(65)
Fidelity Freedom 2040 Fund	75	(42)
Fidelity Freedom 2050 Fund	64	(32)
Fidelity Freedom 2010 Fund	33	(28)
Morgan Stanley Mid-Cap Growth Portfolio - Class I Fund	14	(9)
Emerging Markets Stock Fund	13	(7)
Fidelity Freedom Income Fund	6	(2)
Spartan U.S. Equity Index Fund	2	(2)
Legg Mason Value Trust	2	(2)
Vanguard Explorer Fund - Admiral Class	2	(1)
Vanguard Windsor II Fund - Admiral Class	2	(2)
Fidelity Diversified International Fund	1	(1)
Fidelity Real Estate Investment Fund	1	-
Fidelity Growth & Income Fund	-	(1)
Total Appreciation/(Depreciation)	\$ <u>625</u>	\$ <u>(534)</u>

U. S. STEEL TUBULAR SERVICES SAVINGS PLAN

**NOTES TO FINANCIAL STATEMENTS (continued)
December 31, 2009 and 2008**

11. Reconciliation of Financial Statements to 5500 – The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2009 and December 31, 2008 to Form 5500 (dollars in thousands):

	<u>2009</u>	<u>2008</u>
Net assets available for benefits per the financial statements	\$ 3,018	\$ 1,390
Less: Amounts allocated to deemed distributions or benefit payments	6	-
Net assets available for benefits per the Form 5500	<u>\$ 3,012</u>	<u>\$ 1,390</u>

The following is a reconciliation of benefits and distributions paid to participants per the financial statements for the year ended December 31, 2009 to Form 5500 (dollars in thousands):

Benefits payments directly to participants or beneficiaries per the financial statements	\$ 148
Add: Amounts allocated to deemed distributions at 12/31/09	6
Less: Amounts allocated to benefit payments at 12/31/08	-
Benefits and distributions paid to participants per Form 5500	<u>\$ 154</u>

Amounts allocated to participants with loans in default are recorded on the Form 5500 as benefits deemed distributed under the IRC but not for financial statement purposes at December 31, 2009, and amounts allocated to participants are recorded on the Form 5500 for benefit claims processed and approved for payment prior to December 31, 2009, but not paid as of that date.

12. Excess contributions payable – At December 31, 2008, a liability of \$10,240 is recorded for amounts refundable by the Plan to participants for contributions made in excess of amounts allowed by the IRS.

13. Fair Value Measurement – Effective January 1, 2008, the Plan adopted ASC Topic 820, Fair Value Measurements and Disclosures. ASC Topic 820 establishes a single definition of fair value, creates a three-tier hierarchy as a framework for measuring fair value based on inputs used to value the Plan's investments, and requires additional disclosure about fair value. The hierarchy of inputs is summarized below.

- Level 1 – quoted prices in active markets for identical investments
- Level 2 – other significant observable inputs (including quoted prices for similar investments, interest rates, prepayment speeds, credit risk, etc.)
- Level 3 – significant unobservable inputs (including the Plan's own assumptions in determining the fair value of investments)

The Plan's assets are classified as follows:

Level 1	Level 2	Level 3
Interest-bearing cash	Common Collective Trusts	Loans to participants
Common Stock		
Mutual Funds		

An instrument's level is based on the lowest level of any input that is significant to the fair value measurement. Interest-bearing cash is an investment in a short-term money market fund that is valued at \$1 per share, which approximates fair value. Common stock is valued at the closing price reported on the active market on which the individual securities are traded. Mutual funds are valued at the net asset value (NAV) of shares held by the plan at year end. Common Collective Trusts are valued at net asset value based on the market value of the underlying investments as priced by an external source. Loans to participants are valued at their outstanding balances, which approximates fair value.

The preceding valuation methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

U. S. STEEL TUBULAR SERVICES SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS (continued)
December 31, 2009 and 2008

The following is a summary of the Plan's assets carried at fair value:

Investments at Fair Value at December 31, 2009 (in thousands)				
	Total	Quoted Prices (Level 1)	Other Significant Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Common Stock	\$ 531	\$ 531	\$ -	\$ -
Mutual Funds:				
Life cycle funds	2,077	2,077		
Index fund	16	16		
Large value fund	7	7		
Large blend funds	24	24		
Large growth fund	2	2		
Mid growth fund	50	50		
Small growth fund	7	7		
International fund	7	7		
Emerging markets fund	35	35		
Specialty fund	1	1		
Total Mutual Funds	2,276	2,276	-	-
Common Collective Trusts	142	-	142	-
Loans to participants	67	-		67
Investments at fair value	<u>\$3,016</u>	<u>\$2,807</u>	<u>\$142</u>	<u>\$67</u>

The following table sets forth a summary of changes in the fair value of the Plan's level 3 asset for the year ended December 31, 2009:

(in thousands)	Loans to participants
Balance as of 12/31/08	\$4
Accrued Interest	-
Purchases, sales, issuances and settlements, net	63
Balance as of 12/31/09	<u>\$67</u>

U. S. STEEL TUBULAR SERVICES SAVINGS PLAN

**NOTES TO FINANCIAL STATEMENTS (continued)
December 31, 2009 and 2008**

Investments at Fair Value at December 31, 2008
(in thousands)

	Total	Quoted Prices (Level 1)	Other Significant Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Common Stock	\$332	\$332	\$ -	\$ -
Mutual Funds	1,006	1,006	-	-
Common Collective Trusts	56	-	56	-
Loans to participants	4	-	-	4
Investments at fair value	<u>\$1,398</u>	<u>\$1,338</u>	<u>\$56</u>	<u>\$4</u>

The following table sets forth a summary of changes in the fair value of the Plan's level 3 asset for the year ended December 31, 2008:

(in thousands)	Loans to participants
Balance as of 12/31/07	\$-
Accrued Interest	-
Purchases, sales, issuances and settlements, net	4
Balance as of 12/31/08	<u>\$4</u>

- 14. Recent Accounting Pronouncements** – On September 15, 2009, the Financial Accounting Standards Board (FASB) Accounting Standards Codification (the Codification) became the single source of authoritative generally accepted accounting principles in the United States of America. The codification changed the referencing of financial standards but did not change or alter existing US GAAP. The Codification became effective for the Plan in 2009.

In January 2010, the FASB issued Accounting Standards Update No. 2010-06, "Improving Disclosures about Fair Value Measurements," which changes certain disclosure requirements for fair value measurements. Specifically, the changes require a reporting entity to disclose separately the amounts of significant transfers in and out of level 1 and level 2 fair value measurements and describe the reasons for the transfers. The changes also clarify existing disclosure requirements related to how assets and liabilities should be grouped by class and valuation techniques used for recurring and nonrecurring fair value measurements. In addition, the changes require a reporting entity to disclose, in the reconciliation of fair value measurements using significant unobservable inputs (level 3), separate information about purchases, sales, issuances, and settlements (that is, on a gross basis rather than as one net number). The Plan will adopt the guidance for additional disclosure requirements in 2010, except for the gross presentation of the level 3 roll forward information, which the Plan will adopt in 2011. Other than the additional disclosure requirements, this guidance will not have a material impact on the Plan's financial statements.

In April 2009, the FASB issued new guidance on determining fair value when the volume and level of activity for the asset or liability have significantly decreased and identifying transactions that are not orderly which is located in ASC 820-10-65. ASC 820-10-65 relates to determining fair values when there is no active market or where the price inputs being used represent distressed sales. It reaffirms the ASC 820 objective of fair value measurement to reflect how much an asset would be sold for in an orderly transaction (as opposed to a distressed or forced transaction) at the date of the financial statements under current market conditions. Specifically, it reaffirms the need to use judgment to ascertain if a formerly active market has become inactive and in determining fair values when markets have become inactive. ASC 820-10-65 is effective for fiscal years ending after June 15, 2009. The adoption of this guidance did not have a material effect on the Plan's financial statements.

U. S. STEEL TUBULAR SERVICES SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS (continued) December 31, 2009 and 2008

In May 2009, the FASB issued new guidance on disclosure in the financial statements to reflect the effects of subsequent events that provide additional information on conditions about the financial statements as of the Statements of Assets Available for Benefits date (recognized subsequent events) and disclosure of subsequent events that provide additional information about conditions after the Statements of Assets Available for Benefits date, if the financial statements would otherwise be misleading (unrecognized subsequent events). The Plan adopted the accounting standard as of December 31, 2009. Events or transactions occurring after period end through the date that the financial statements were issued, have been evaluated in the preparation of the financial statements.

In 2009, the FASB issued new guidance which provides amendments to fair value measurements and disclosures for the fair value measurement of investments in certain entities that calculate net asset value per share which is located in ASC Topic 820-10. The update permits as a practical expedient, a reporting entity to measure the fair value of an investment on the basis of the NAV per share of the investment if the NAV is calculated in a manner consistent with the measurement principles of Topic 946 "Financial Services - Investment Companies". The update requires disclosure by major category of investment about the attributes of investments, such as the nature of the restrictions on the investor's ability to redeem its investments at the measurement date, any unfunded commitments, and the investment strategies of the investees. The adoption of this update did not have material effect on the Plan's financial statements.

U. S. STEEL TUBULAR SERVICES SAVINGS PLAN
EIN 25-1897152/ PN 029

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
December 31, 2009

(a)	(b) <u>Identity of Issuer/Fund Name</u>	(c) <u>Description of Investment</u>	(e) <u>Current Value</u>
*	United States Steel Corporation - Common Stock	Employer-related security	529,796
*	United States Steel Corporation - Common Stock - Stock Purchase Account	Employer-related security	1,170
*	Fidelity Management Trust Company - Growth & Income Portfolio	Mutual fund	1,873
*	Fidelity Management Trust Company - Diversified Intl Fund	Mutual fund	6,950
*	Fidelity Management Trust Company - Spartan US Equity Index - Advantage	Mutual fund	11,893
*	Fidelity Management Trust Company - Freedom Income Fund	Mutual fund	53,550
*	Fidelity Management Trust Company - Freedom 2010 Fund	Mutual fund	200,165
*	Fidelity Management Trust Company - Freedom 2020 Fund	Mutual fund	710,512
*	Fidelity Management Trust Company - Freedom 2030 Fund	Mutual fund	521,269
*	Fidelity Management Trust Company - Freedom 2040 Fund	Mutual fund	354,623
*	Fidelity Management Trust Company - Freedom 2050 Fund	Mutual fund	285,493
*	Fidelity Management Trust Company - US Bond Index Fund	Mutual fund	16,094
*	Fidelity Management Trust Company - Real Estate Investment Portfolio	Mutual fund	1,240
*	Fidelity Contrafund	Mutual fund	2,445
*	Federated U.S. Treasury Cash Reserves - Institutional Class	Interest-bearing cash	53
	Legg Mason Value Trust	Mutual fund	10,222
	Morgan Stanley Mid-Cap Growth Portfolio - Class I Fund	Mutual fund	50,595
	T. Rowe Price Emerging Markets Fund	Mutual fund	34,739
	Vanguard Windsor II Fund - Admiral Class	Mutual fund	7,255
	Vanguard Explorer Fund - Admiral Class	Mutual fund	7,397
*	Fidelity Managed Income Portfolio II - Class 3	Common/Collective Trust	143,746
	Participant Loans	Maturity dates of 0 - 5 years with interest rates of 4.5%; Maturity Value 67,020	<u>60,581</u>
	Total Investments at 12/31/09		<u>3,011,661</u>

* Party-in-interest for which a statutory exemption exists.

All investments are participant directed.

The information in this schedule has been certified as to its completeness and accuracy by the Trustee.

SIGNATURES

THE PLAN. Pursuant to the requirements of the Securities Exchange Act of 1934, the administrator of the U. S. Steel Tubular Services Savings Plan has duly caused this annual report to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Pittsburgh, Commonwealth of Pennsylvania, on June 28, 2010.

UNITED STATES STEEL AND CARNEGIE PENSION FUND, AS PLAN ADMINISTRATOR

By: /s/ Roberta J. Cox
Roberta J. Cox,
Comptroller & Assistant Secretary

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in the Registration Statement on Form S-8 (No. 333-151438) of United States Steel Corporation of our report dated June 28, 2010 relating to the financial statements of the U. S. Steel Tubular Services Savings Plan, which appears in this Form 11-K.

/s/ PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP
Pittsburgh, Pennsylvania
June 28, 2010