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 27, 2010

United States Steel Corporation
(Exact name of registrant as specified in its charter)

Delaware	1-16811	25-1897152
(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:

o Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

o Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

On April 27, 2010, United States Steel Corporation issued a press release announcing its financial results for first quarter 2010. Tha ss i

Net interest and other financial costs in the first quarter of 2010 included a foreign currency loss that decreased net income by $56 million, or 39 cents per diluted share. The net loss resulted from the accounting remeasurement of a $1.2 billion U.S. dollar-denominated intercompany loan to a European subsidiary, partially offset by gains on Euro-U.S. dollar derivatives activity. This compares to foreign currency losses in the fourth and first quarters of 2009 that also decreased net income by $11 million, or 7 cents per diluted share, and $28 million, or 24 cents per diluted share, respectively.

The first quarter 2010 effective tax benefit rate of four percent is lower than the statutory Htfr

First quarter 2010 results for U. S. Steel Europe (USSE) improved from the fourth quarter of 2009 primarily due to the benefits of a 22 percent increase in shipments to 1.5 million tons. Average realized euro-based transaction prices were slightly lower than the fourth quarter as spot market price increases later in the first quarter almost completely offset the impact of lower prices early in the first quarter. However, the reported average realized price for the segment was $50 per ton lower than the fourth quarter of 2009 due primarily to foreign currency translation effects. Capability utilization was 87 percent in the first quarter of 2010, compared to 80 percent in the fourth quarter of 2009. We completed maintenance work on the #3 Blast Furnace at USSK in early February and all five of our European blast furnaces were in operation for the majority of the first quarter.

First quarter 2010 Tubular re[illegible]

Looking ahead to the second quarter, Surma said, “We anticipate being profitable in all three of our operating segments in the second quarter of 2010 as gradually improving business conditions should be reflected in our operating results, most notably for our Flat-rolled segment. We continue to experience healthy order rates from most of our end markets, resulting in increased production levels. In North America, reported inventories in key end markets, such as automotive and service centers, remain below historical averages, as do flat-rolled product imports. In Europe, imports have also remained below historical averages and reported inventories remain low across our end markets. Our Tubular segment is also benefitting from both increased order rates, particularly for small diameter alloy oil country tubular goods (OCTG), and a continuing steady decline in reported U.S. OCTG inventory levels from the record highs of early 2009. In summary, we remain cautiously optimistic in our outlook for end user demand for all three of our operating segments in line with a gradual and continuing economic recovery.”

Second quarter 2010 Flat-rolled results are expected to improve as compared to the first quarter of 2010. The benefits of increases in average realized prices, higher trade and intersegment shipments, and lower energy costs are expected to be only partially offset by higher raw material costs (mainly scrap and coke) and increased facility repair and maintenance costs including facility restart costs at Lake Erie Works. Average realized prices are expected to benefit from increases in both spot and index-based contract prices, which now reflect higher published market price assessments. We expect to complete the restart process at Lake Erie Works late in the second quarter. Our remaining steelmaking facilities are expected to operate for the entire quarter.

We expect second quarter 2010 results for USSE to improve as compared to the first quarter of 2010 primarily due to the benefits of increases in euro-based transaction prices, partially offset by increases in raw material costs. Shipments are expected to be comparable to first quarter levels. We expect to operate at slightly higher overall utilization rates as compared to the first quarter reflecting increased raw steel production at USSK; however, USSE’s raw steel availability will be limited due to operational issues with one of two blast furnaces in Serbia. We currently expect the #2 Blast Furnace at U. S. Steel Serbia to return to full production before the end of the second quarter.

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This release contains forward-looking statements with respect to market conditions, operating costs, shipments, prices, capital spending and employee benefit costs and payments. Although we believe that we are in the early stages of an economic recovery, U. S. Steel cannot control or predict the extent and timing of economic recovery. As the recovery occurs, U. S. Steel is incurring and will continue to incur costs to restart idled facilities and to rebuild working capital, but we cannot accurately forecast the amount of such costs. Other more normal factors that could affect market conditions, costs, shipments and prices for both North American operations and USSE include, among others, global product demand, prices and mix; global and company steel production levels; plant operating performance; natural gas and electricity prices, usage and availability; raw materials and transportation prices and availability; international trade developments; 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; the terms of collective bargaining agreements including any successor to the labor agreement covering our Hamilton Works operations; employee strikes or other labor issues; 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, including those related to CO_2 emissions and climate change. Economic conditions and political factors in Europe and Canada that may affect USSE's and U. S. Steel Canada's results include, but are not limited to, taxation, nationalization, inflation, currency fluctuations (including the impact on the Intercompany Loan), government instability, political unrest, regulatory actions, quotas, tariffs, and other protectionist measures. Factors that may affect our decisions on strategic initiatives include, among other things, the cost and availability of capital; the anticipated cost of additional facilities (whether built or acquired); current and anticipated product demand in the automotive and shale natural gas markets and availability of alternative products for such applications. Factors that may affect our ability to construct new facilities include levels of cash flow from operations, general economic conditions, business conditions, cost and availability of capital, receipt of necessary permits, and unforeseen hazards such as contractor performance, material shortages, weather conditions, explosions or fires. The first quarter 2010 tax benefit is based on an estimated annual effective rate, which requires management to make its best estimate of annual forecasted pretax income or loss for the year. During the year, management regularly updates forecasted annual pretax results for the various countries in which we operate based on changes in factors such as prices, shipments, product mix, plant operating performance and cost estimates. To the extent that actual pretax results for U.S. and foreign income or loss in 2010 vary from forecast estimates applied at the end of the most recent interim period, the actual tax provision or benefit recognized in 2010 could be materially different from the forecasted amount as of the end of the first quarter. 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 U. S. Steel's Annual Report on Form 10-K for the year ended December 31, 2009, and in subsequent filings for U. S. Steel.

A Statement of Operations (Unaudited), Cash Flow Statement (Unaudited), Condensed Balance Sheet (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 27, at 2:00 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 "Overview" then "Current Information" under the "Investors" section.

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

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(Dollars in millions)	Quarter Ended March 31 2010	Quarter Ended Dec. 31 2009	Quarter Ended March 31 2009
Flat-rolled	$ (80)	$ (284)	$ (422)
U. S. Steel Europe	12	(3)	(159)
Tubular	45	39	127
Other Businesses	10	3	(3)
	(13)	(245)	(457)
Retiree benefit expenses	(44)	(35)	(32)
Other items noM Hp4 א			