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UNITED STATES STEEL CORPORATION
CONSOLIDATED STATEMENT OF CASH FLOWS
(Unaudited)

(Dollars in millions)	Six Months Ended June 30, 2007	Six Months Ended June 30, 2006
Increase (decrease) in cash and cash equivalents		
Operating activities:		
Net income	$ **575**	$ 660
Adjustments to reconcile to net cash provided by operating activities:		
Depreciation, depletion and amortization	**229**	226
Provision for doubtful accounts	**(12)**	2
Pensions and other postretirement benefits	**(85)**	(50)
Minority interests	**4**	12
Deferred income taxes	**49**	43
Net gains on disposal of assets	**(13)**	(2)
Distributions received, net of equity investees income	**14**	4
Changes in:		
Current receivables - sold	**40**	-
- repurchased	**(40)**	-
- operating turnover	**(297)**	(367)
Inventories	**108**	(30)
Current accounts payable and accrued expenses	**229**	115
All other, net	**(11**	

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tubular business, which is largely seamless, and the welded tubular business acquired from Lone Star Technologies, Inc. (Lone Star) on June 14, 2007, as discussed in Note 4. The results of several operating segments that do not constitute reportable segments are combined and disclosed in the Other Businesses category.

The chief operating decision maker evaluates performance and determines resource allocations based on a number of factors, the primary measure being income from operations. Income from operations for reportable segments and Other Businesses does not include net interest [illegible]

assumed, based on their estimated fair values at the date of acquisition. The excess of the cost of the acquisition over the net amounts assigned to the fair value of the assets acquired and the liabilities assumed is recorded as goodwill. We are in the process of evaluating the allocation of goodwill across our reporting units. The amount allocated to goodwill is reflective of the benefit U. S. Steel expects to realize from expanding our Tubular operations and from running our Flat-rolled segment at higher operating rates.

The acquisition has been accounted for in accordance with FAS 141, “Business Combinations.” The following table presents the preliminary allocation of the aggregate purchase price based on estimated fair values:

	(In millions)
Assets Acquired:	
Receivables	$ 129
Inventories	549
Other current assets	12
Property, plant & equipment	460
Identifiable intangible assets	265
Goodwill	972
Other noncurrent assets	50
Total Assets	2,437
Liabilities Assumed:	
Accounts payable	141
Payroll and benefits payable	24
Other current liabilities	20
Employee benefits	34
Deferred income tax liabilities	218
Other noncurrent liabilities	10
Total Liabilities	447
Purchase price – net of cash acquired	$ 1,990

U. S. Steel is in the process of completing valuations of certain tangible and intangible assets acquired from Lone Star. As such, the allocation of the purchase price is subject to revision. U. S. Steel is also conforming accounting policies and procedures and evaluating assets and liabilities assumed. The results of this process may lead to adjustments to the purchase price allocation presented above (See Note 17).

The goodwill amount is not deductible for tax purposes. The identifiable intangible assets, principally water rights and customer relationships, are not deductible for tax purposes. Customer relationships will be subject to amortization for book purposes over a period of approximately 20 years. It was determined that water rights have an indefinite life. Goodwill and intangible assets with an indefinite life will be subject to impairment testing on an annual basis in accordance with FAS 142, “Goodwill and Other Intangible Assets.”

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The following unaudited pro forma information for U. S. Steel includes the results of the Lone Star acquisition as if it had been consummated at the beginning of the periods presented. The unaudited pro forma data is based on historical information and does not include any anticipated cost savings or other effects of the integration of Lone Star. Accordingly, the unaudited pro forma data does not necessarily reflect the actual results that would hav3ng tic a

In accordance with FAS 123(R), compensation expense for stock options is recorded over the vesting period based on the fair value on the date of grant, as calculated by U. S. Steel using the Black-Scholes model and the assumptions listed below. The stock option awards vest ratably over a three-year service period and have a term of ten years.

Black-Scholes Assumptions	May 2007 Grant	May 2006 Grant
Grant date price per share of option award	**$ 109.32**	$ 65.40
Expected annual dividends per share, at grant date	**$ 0.80**	$ 0.60
Expected life in years	**5**	5
Expected volatility	**43%**	43%
Risk-free interest rate	**4.5%**	4.8%
Grant date fair value per share of unvested option awards as calculated from above	**$ 44.90**	$ 27.05

The expected annual dividends per share are based on the latest annualized dividend rate at the date of grant; the expected life in years is determined primarily from historical stock option exercise data; the expected volatility is based on the historical volatility of U. S. Steel stock; and the risk-free interest rate is based on the U. S. Treasury strip rate for the expected life of the option.

Restricted stock awards vest ratably over three years. The fair value of the restricted stock awards is the market price of the underlying common stock on the date of grant.

Performance stock awards vest at the end of a three-year performance period as a function of U. S. Steel's total shareholder return compared to the total shareholder returns of peer companies over the three-year performance period. Performance stock awards can vest at between zero and 200 percent of the target award. The fair value of the performance stock awards is calculated using a Monte-Carlo simulation.

6. Pensions and Other Benefits

The following table reflects components of net periodic benefit cost for the three months ended June 30, 2007 and 2006:

	Pension Benefits		Other Benefits	
(In millions)	2007	2006	2007	2006
Service cost	**$ 24**	$ 25	**$ 4**	$ 3
Interest cost	**100**	102	**39**	37
Expected return on plan assets	**(142)**	(139)	**(13)**	(11)
Amortization of prior service cost	**6**	15	**(9)**	(12)
Amortization of net loss	**32**	38	**10**	10
Net periodic benefit cost, excluding below	**20**	41	**31**	27
Multiemployer plans	**7**	7	**-**	-
Net periodic benefit cost	**$ 27**	$ 48	**$ 31**	$ 27

Blackbird Acquisition Inc. (Blackbird) is an entity established to facilitate the purchase and sale of certain fixed assets. U. S. Steel has MJ.

Remediation Projects

U. S. Steel is involved in environment [illegible] allocated between U. S. Steel and Geneva Steel Company pursuant to an asset sales agreement and a permit issued by Utah Department of Environmental Quality. In December 2005, a third party purchased the Geneva site and assumed Geneva Steel's rights and obligations under the asset sales agreement and the permit pursuant to a bankruptcy court order. U. S. Steel has reviewed environmental data concerning the project, has developed work plans, is conducting field investigations and has begun remediation on some areas of the site for which U. S. Steel has responsibility. U. S. Steel had an accrued liability of $23 million as of June 30, 2007 for its share of the remaining costs of remediation.

Other Projects – There are five other environmental remediation projects which each had an accrued liability of between $1 million and $5 million. The total accrued liability for these projects at June 30, 2007 was $14 million. These projects have progressed through a significant portion of the design phase and material additional costs are not expected.

The remaining environmental remediation projects each had an accrued liability of less than $1 million. The total accrued liability for these projects at June 30, 2007 was $10 million. We do not foresee material additional liabilities for any of these sites.

Post-Closure Costs – Accrued liabilities for post-closure site monitoring and other costs at various closed landfills totaled $17 million at June 30, 2007 and were based on known scopes of work.

Administrative and Legal Costs – As of June 30, 2007, U. S. Steel had an accrued liability of $6 million for administrative and legal costs related to [illegible] change significantly from year to year.

Capital Expenditures – For a number of years, U. S. Steel has made substantial capital expenditures to bring existing facilities into compliance with various [illegible] to the environment. In the first six months of 2007 and 2006, such capital [illegible]

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approximately $21 million at June 30, 2007). No liability has been recorded for these guarantees as either management believes that the potential recovery of value from the equipment when sold is greater than the residual value guarantee, or the potential loss is not probable and/or estimable.

– U. S. Steel remains secondarily liable in the event that the purchaser triggers a withdrawal before June 30, 2008 from the multiemployer pension plan that covers employees of its former coal mining business. A withdrawal is triggered when annual contributions to the plan are substantially less than contributions made in prior years. The maximum exposure for the fee that could be assessed upon a withdrawal is $79 million. U. S. Steel has recorded a liability equal to the estimated fair value of this potential exposure. U. S. Steel has agreed to indemnify the purchaser for certain environmental matters, which are included in the environmental matters discussion.

– See description of the partnership in Note 14. U. S. Steel has a commitment to fund operating cash shortfalls of the partnership of up to $150 million. Additionally, U. S. Steel, under certain circumstances, is required to indemnify the limited partners if the partnership product sales prior to 2003 fail to qualify for the credit under Section 29 of the Internal Revenue Code. This indemnity will effectively survive until the expiration of the applicable statute of limitations. The maximum potential amount of this indemnity obligation at June 30, 2007, including interest and tax gross-up, is approximately $700 million. Furthermore, U. S. Steel under certain circumstances has indemnified the partnership for environmental obligations. The maximum potential amount of this indemnity obligation is not estimable. Management believes that the $150 million deferred gain related to the partnership, which is recorded in deferred credits and other liabilities, is sufficient to cover exposure under these commitments and indemnifications.

– U. S. Steel is self-insured for certain exposures including workers' compensation, auto liability and general liability, as well as property damage and business interruption, within specified deductible and retainage levels. Certain equipment that is leased by U. S. Steel is also self-insured within specified deductible and retainage levels. Liabilities are recorded for workers' compensation and personal injury obligations. Other costs resulting from self-insured losses are charged against income upon occurrence.

U. S. Steel uses surety bonds, trusts and letters of credit to provide whole or partial financial assurance for certain obligations such as workers' compensation. The total amount of active surety bonds, trusts and letters of credit being used for financial assurance purposes was approximately $124 million as of June 3Ď fŮ

Item 2. MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS

Certain sections of Management's Discussion and Analysis include forward-looking statements concerning trends or events potentially affecting the businesses of United States Steel Corporation (U. S. Steel). These statements typically contain words such as "anticipates," "believes," "estimates," "expects," "intends" or similar words indicating that future outcomes are not known with certainty and are subject to risk factors that could cause these outcomes to differ significantly from those projected. In accordance with "safe harbor" provisions of the Private Securities Litigation Reform Act of 1995, these statements are accompanied by cautionary language identifying important factors, though not necessarily all such factors that could cause future outcomes to differ materially from those set forth in forward-looking statements. For discussion of risk factors affecting the businesses of U. S. Steel, see Item 1A. Risk Factors and "Supplementary Data – Disclosures About Forward-Looking Statements" in U. S. Steel's Annual Report on Form 10-K for the year ended December 31, 2006, and Item 1A. Risk Factors in this Form 10-Q. References in this Quarterly Report on Form 10-Q to "U. S. Steel", "the Company", "we", "us" and "our" refer to U. S. Steel and its consolidated subsidiaries unless otherwise indicated by the context.

On June 14, 2007, U. S. Steel acquired all of the outstanding shares of Lone Star Technologies, Inc. (Lone Star), and Lone Star became a wholly owned subsidiary of U. S. Steel. Lone Star is a domestic manufacturer of high-quality welded oil country tubular goods (OCTG), standar)ry igh

Results for the second quarter and first six months of 2007 and 2006 included costs related to profit-based payments pursuant to the provisions of the 2003 labor agreement negotiated with the United Steelworkers (USW), and to payments pursuant to agreements with other unions. All of these costs are included in cost of sales on the statement of operations.

(Dollars in millions)	Quarter Ended June 30, 2007	Quarter Ended June 30, 2006	% Change	Six Months Ended June 30, 2007	Six Months Ended June 30, 2006	% Change
Allocated to segment results	**$ 34**	$ 47	-28%	**$ 65**	$ 76	-14%
Retiree benefit expenses	**29**	37	-22%	**54**	64	-16%
Total	**$ 63**	$ 84	-25%	**$119**	$140	-15%

Profit-based payment amounts per the agreement with the USW are calculated as a percentage of consolidated income from operations after special items (as defined in the agreement) and are: (1) to be used to assist retirees from National Steel with health care costs, based on between 6 percent and 7.5 percent of profit; and (2) paid as profit sharing to active union employees based on 7.5 percent of profit between $10 and $50 per ton and 10 percent of profit above $50 per ton.

Defined benefit and multiemployer pension plan costs totaled $27 million in the second quarter of 2007, compared to $48 million in the second quarter of 2006. Defined benefit and multiemployer pension plan costs totaled $56 million in the first six months of 2007, compared to $95 million in the same period of 2006. The reductions in both periods were due to the completion of the amortization of prior service costs for a 1992 contract amendment, the transfer of certain surviving spouse liabilities to retired life (included in other benefits), and better than expected asset investment performance in 2006, which resulted in lower pension expense in 2007. Costs related to defined contribution plans totaled $6 million and $12 million erforma2 midaion in thyer pensioion

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The $313 million increase in **accounts payable** from December 31, 2006 mainly reflected increased [illegible]

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similar obligations in Europe, although ongoing compliance costs have also been significant. To the extent that these expenditures, as with all costs, are not ultimately reflected in the prices of our products and services, operating results will be reduced. U. S. Steel believes that our major domestic and many European integrated steel competitors are confronted by substantially similar conditions and thus does not believe that our relative position with regard to such competitors is materially affected by the impact of environmental laws and regulations. However, the costs and operating restrictions necessary for compliance with environmental laws and regulations may have an adverse effect on our competitive position with regard to domestic mini-mills, some foreign steel producers and producers of materials which compete with steel, all of which may not be required to incur equivalent costs in their operations. In addition, the specific impact on each competitor may vary depending on a number of factors, including the age and location of its operating facilities and its production methods. U. S. Steel is also responsible for remediation costs related to our prior disposal of environmentally sensitive materials. Most of our competitors do not have similar historic liabilities.

Our U.S. facilities are subject to the U.S. environmental standards, including the Clean Air Act, the Clean Water Act, the Resource Conservation and Recovery Act and the Comprehensive Environmental Response, Compensation and Liability Act, as well as state and local laws and regulations.

USSK is subject to the environmental laws of Slovakia and the European Union (EU). There are no legal proceedings pending against USSK involving environmental matters. USSK has a current compliance project for a primary dedusting system at Steel Shop No. 2 to meet air emission standards for particulates. The Slovak government has established November 30, 2007 as the deadline for USSK to meet compliance standards at Steel Shop No. 2, and USSK anticipates meeting the standards prior to the deadline.

As a result of the 1997 Kyoto Protocol to the United Nations Framework Convention on Climate Change, the European Commission (EC) has established CO_2 limits for every EU member state. In 2004, the EC approved a national allocation plan for the period 2005 through 2007 (NAP I) that reduced Slovakia's originally proposed CO_2 allocation by approximately 14 percent, and following that decision the Slovak Ministry of the Environment (Ministry) imposed an 8 percent reduction to the amount of CO_2 allowances originally requested by USSK. Subsequently, USSK filed legal actions against the EC and the Ministry challenging these reductions. USSK is purchasing CO_2 allowances needed to cover its anticipated shortfall for the remainder of the NAP I allocation period. Based on the value of purchased credits and current market value of CO_2 allowances remaining to be purchased, a current other liability of $3 mi rotocol tnsotocol tv

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The Line Pipe proceeding involves antidumping orders against Japan and Mexico. These orders were imposed in December 2001 and February 2002, respectively. The ITC will conduct its injury hearing on July 25, 2007 and vote on October 2, 2007.

The Standard and Structural Welded Pipe investigation is the result of anti-dumping and countervailing duty petitions filed against China by six welded producers and the United Steelworkers on June 7, 2007. On July 20, 2007, the ITC voted in the affirmative that there is a reasonable indication that a U.S. industry is materially injured or threatened with injury by reason of imports of this product from China. The DOC is scheduled to announce preliminary countervailing and anti-dumping determinations by August 31 and November 14, 2007, respectively. The current schedule provides for a final injury determination by the ITC in March 2008.

We cannot predict the impact of these rulings on future levels of imported steel or on our financial results. We expect to continue to experience high levels of competition from imports and will continue to monitor imports closely and file anti-dumping and countervailing duty petitions if unfairly traded imports adversely impact, or threaten to adversely impact, financial results.

ACCOUNTING STANDARDS

In June 2007, the Financial Accounting Standards Board (FASB) ratified Emerging Issues Task Force (EITF) issue number 06-11, Accounting for Income Tax Benefits of Dividends on Share-Based Payment Awards (EITF 06-11). EITF 06-11 requires that tax benefits generated by dividends paid during the vesting period on certain equity-classified share-based compensation awards be classified as additional paid-in capital and included in a pool of excess tax benefits available to absorb tax deficiencies from share-based payment awards. EITF 06-11 is effective as of January 1, 2008. U. S. Steel expects the effect of adopting EITF 06-11 to be immaterial to its financial statements.

In February 2007, the FASB issued Statement of Financial Accounting Standards (FAS) No. 159, "The Fair Value Option for Financial Assets and Financial Liabilities – Including an amendment of FASB Statement No. 115" (FAS 159). This Statement permits entities to choose to measure many financial instruments and certain other items at fair value and report unrealized gains and losses on these instruments in earnings. FAS 159 is effective as of January 1, 2008. U. S. Steel does not expect any material financial statement implications relating to the adoption of this Statement.

In September 2006, the FASB issued FAS No. 157, "Fair Value Measurements." This Statement defines fair value, establishes a framework for measuring fair value in generally accepted accounting principles, and expands disclosures about fair value measurements. The Statement applies under other accounting pronouncements that require or permit fair value measurements and, accordingly, does not require any new fair value measurements. This Statement is effective as of January 1, 2008. U. S. Steel does not expect any material financial statement implications relating to the adoption of this Statement.

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PART II. OTHER INFORMATION

Item 1. LEGAL PROCEEDINGS

ENVIRONMENTAL PROCEEDINGS

Gary Works

On January 26, 1998, pursuant to an action fil[illegible] 2k[illegible]8 r k[illegible]an action[illegible]t ann[illegible]

remediation of Lower Opossum Creek under a joint agreement with Beazer, Inc., whereby U. S. Steel has agreed to pay 30 percent of the costs. U. S. Steel's remaining share of the costs for sediment remediation is $210,000. In January 1999, ADEM included the former Ensley facility site in Fairfield Corrective Action. Based on results from our Phase I facility investigation of Ensley, U. S. Steel has identified approximately two acres of land at the former coke plant for remediation. The estimated cost of $1.3 million to remediate this area and close Ensley was recorded as a liability as of June 30, 2007. While U. S. Steel does not possess information necessary to estimate reasonably possible additional costs at this site, they may range from insignificant to substantial. In total, the accrued liability for the projects described above was $2.2 million at June 30, 2007, based on estimated remaining costs. It is reasonably possible that additional costs of $30 million may be incurred at these sites in combination with the West Grand Calumet Lagoon at Gary Works, the RCRA project at the Fairless Plant, the RCRA program at Lorain Tubular and the project at Duluth Works discussed elsewhere in this section.

Great Lakes Works

On January 6, 2006, Great Lakes Works received a proposed administrative consent order from the Michigan Department of Environmental Quality (MDEQ) that alleged violations of NPDES permits at the facility. On February 13, 2007, MDEQ and U. S. Steel agreed to a revised Administrative Consent Order that resolves this matter. As required by the Administrative Consent Order, U. S. Steel has paid a civil penalty of $300,000 and has reimbursed MDEQ $50,000 in costs; and the Order identifies certain compliance actions that address the alleged violations. Great Lakes Works has initiated work on some of these compliance actions, has completed some, and is committed to submitting plans or recommending options to MDEQ for others, in conformance with the schedule specified in the Order. One of the compliance actions addresses three river basins along the Detroit River and U. S. Steel has initiated the corrective measure necessary to remove historic basin sediments from these areas. As of June 30, 2007, $1.3 million has been spent on the project, and a liability of $1.6 [illegible] Wastewater Treatment Plant where U. S. Steel has agreed to rehabilitate four clarifiers and two wastewater conveyance pipelines, upgrade the computer [illegible]

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Item 4. SUBMISSION OF MATTERS TO A VOTE OF SECURITY HOLDERS

The annual meeting of shareholders was held on April 24, 2007. The following matters were acted upon.

ELECTION OF DIRECTORS

Robert J. Darnall, John G. Drosdick, Charles R. Lee and Jeffrey M. Lipton were elected to serve three-year terms as Class III directors by the following votes:

Nominee	Votes For	Votes Withheld
Robert J. Darnall	102,819,850	1,130,070
John G. Drosdick	102,550,178	1,399,742
Charles R. Lee	102,797,471	1,152,449
Jeffrey M. Lipton	78,926,985	25,022,935

Glenda G. McNeal and Patricia A. Tracey were elected to serve one-year terms as Class I directors by the following votes:

Nominee	Votes For	Votes Withheld
Glenda G. McNeal	102,879,248	1,070,672
Patricia A. Tracey	102,871,090	1,078,830

Continuing as Class I directors for a term expiring in 2008 are Richard A. Gephardt and Douglas C. Yearley. Continuing as Class II directors for a term expiring in 2009 are J. Gary Cooper, Frank J. Lucchino, Seth E. Schofield and John P. Surma.

ELECTION OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

PricewaterhouseCoopers LLP (PwC) was elected as the independent registered public accounting firm by the following votes:

Votes For	Votes Against	Abstain
103,100,489	169,535	679,898

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Item 6. EXHIBITS

4.1	Indenture dated as of May 21, 2007 between United States Steel Corporation and The Bank of New York, as trustee. Incorporated by reference to Exhibit 4.1 to United States Steel Corporation’s Form 8-K filed on May 22, 2007, Commission File Number 1-16811.
4.2	First Supplemental Indenture dated as of May 21, 2007 between United States Steel Corporation and the Bank of New York, as trustee, to Indenture dated as of May 21, 2007 between United States Steel Corporation and the Bank of New York, as trustee. Incorporated by reference to Exhibit 4.2 to United States Steel Corporation’s Form 8-K filed on May 22, 2007, Commission File Number 1-16811.
4.3	Form of 5.65% Senior Note due 2013. Incorporated by reference to Exhibit 4.3 to United States Steel Corporation’s Form 8-K filed on May 22, 2007, Commission File Number 1-16811.
4.4	Form of 6.05% Senior Note due 2017. Incorporated by reference to Exhibit 4.4 to United States Steel Corporation’s Form 8-K filed on May 22, 2007, Commission File Number 1-16811.
4.5	Form of 6.65% Senior Note due 2037. Incorporated by reference to Exhibit 4.5 to United States Steel Corporation’s Form 8-K filed on May 22, 2007, Commission File Number 1-16811.
4.6	Credit Agreement dated as of May 11, 2007 among United States Steel Corporation, the lenders party thereto, the LC issuing banks party thereto, and JPMorgan Chase Bank, N.A., as Administrative Agent. Incorporated by reference to Exhibit 10.1 to United States Steel Corporation’s Form 8-K filed on May 15, 2007, Commission File Number 1-16811.
4.7	Five-year term loan agreement dated as of June 11, 2007 among United States Steel Corporation, the lenders party thereto and JPMorgan Chase Bank, N.A., as Administrative Agent. Incorporated by reference to Exhibit 10.1 to United States Steel Corporation’s Form 8-K filed on June 11, 2007, Commission File Number 1-16811.
12.1	Computation of Ratio of Earnings to Combined Fixed Charges and Preferred Stock Dividends
12.2	Computation of Ratio of Earnings to Fixed Charges
31.1	Certification of Chief Executive Officer required by Rules 13a-14(a) or 15d-14(a) of the Securities Exchange Act of 1934, as promulgated by the Securities and Exchange Commission pursuant to Sec ef E sissu ec csd ui change 11s

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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 chief accounting officer thereunto duly authorized.

UNITED STATES STEEL CORPORATION

By /s/ Larry G. Schultz

Larry G. Schultz
Vice President and Controller

July 25, 2007

WEB SITE POSTING

This Form 10-Q will be posted on the U. S. Steel web site, www.ussteel.com, within a few days of its filing.

Exhibit 12.1

United States Steel Corporation
Computation of Ratio of Earnings to Combined Fixed Charges
and Preferred Stock Dividends
(Unaudited)

(Dollars in Millions)	Six Months Ended June 30, 2007	Six Months Ended June 30, 2006	Year Ended December 31, 2006	2005	2004	2003	2002
Portion of rentals representing interest	**$ 16**	**$ 22**	$ 44	$ 45	$ 51	$ 46	$ 34
Capitalized interest	**3**	**2**	3	12	8	8	6
Other interest and fixed charges	**50**	**63**	123	87	131	156	136
Pretax earnings which would be required to cover preferred stock dividend requirements	**—**	**11**	10	25	23	35	—
Combined fixed charges and preferred stock dividends (A)	**$ 69**	**$ 98**	$ 180	$ 169	$ 213	$ 245	$ 176
Earnings-pretax income with applicable adjustments (B)	**$ 777**	**$ 945**	$1,884	$1,467	$1,687	$(559)	$ 202
Ratio of (B) to (A)	**11.26**	**9.64**	10.47	8.68	7.92	(a)	1.15

(a) Earnings did not cover fixed charges and preferred stock dividends by $804 million.

Exhibit 31.1

CHIEF EXECUTIVE OFFICER CERTIFICATION

I, John P. Surma, certify that:

1. I have reviewed this quarterly report on Form 10-Q of United States Steel Corporation;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

    a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

    b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

    c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

    d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing the equivalent functions):

    a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

    b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

July 25, 2007

/s/ John P. Surma
John P. Surma
Chairman of the Board of Directors
and Chief Executive Officer

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Exhibit 32.1

CHIEF EXECUTIVE OFFICER
CERTIFICATION PURSUANT TO
18 U.S.C. SECTION 1350

I, John P. Surma, Chairman of the Board of Directors and Chief Executive Officer of United States Steel Corporation, certify that:

(1) The Quarterly Report on Form 10-Q of United States Steel Corporation for the period ending June 30, 2007, fully complies with the requirements of section 13(a) or 15(d) of the Securities Exchange Act of 1934; and

(2) The information contained in the foregoing report fairly presents, in all material respects, the financial condition and results of operations of United States Steel Corporation.

/s/ John P. Surma
John P. Surma
Chairman of the Board of Directors
and Chief Executive Officer

July 25, 2007

A signed original of this written statement required by Section 906 of the Sarbanes-Oxley Act of 2002 has been provi9Ď ®

Exhibit 32.2

CHIEF FINANCIAL OFFICER
CERTIFICATION PURSUANT TO
18 U.S.C. SECTION 1350

I, Gretchen R. Haggerty, Executive Vice President and Chief Financial Officer of United States Steel Corporation, certify that:

(1) The Quarterly Report on Form 10-Q of United States Steel Corporation for the period ending June 30, 2007, fully complies with the requirements of section 13(a) or 15(d) of the Securities Exchange Act of 1934; and

(2) The information contained in the foregoing report fairly presents, in all material respects, the financial condition and results of operations of United States Steel Corporation.

/s/ Gretchen R. Haggerty
Gretchen R. Haggerty
Executive Vice President
and Chief Financial Officer

July 25, 2007

A signed original of this written statement required by Section 906 of the Sarbanes-Oxley Act of 2002 has been provided to United States Steel Corporation and will be retained by United States Steel Corporation and furnished to the Securities and Exchange Commission or its staff upon request.