UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 10-Q

(Mark One)

[X] QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the Quarterly Period Ended March 31, 2010

OR

[ ] TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from to .

(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

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

(Dollars in millions)	Three Months Ended March 31, 2010	2009
Increase (decrease) in cash and cash equivalents		
Operating activities:		
Net loss	**$ (158)**	$ (439)
Adjustments to reconcile to net cash provided by operating activities:		
Depreciation, depletion and amortization *(Note 6)*	**165**	158
Provision for doubtful accounts	**3**	(3)
Pensions and other postretirement benefits	**(150)**	1
Deferred income taxes	**15**	(165)
Net gain on disposal of assets *(Notes 4 and 19)*	**(3)**	(97)
Distributions received, net of equity investees income	**8**	28
Changes in:		
Current receivables	**(426)**	722
Inventories	**(11)**	350
Current accounts payable and accrued expenses	**269**	(344)
Income taxes receivable/payable *(Note 9)*	**218**	61
Bank checks outstanding	**(9)**	1
Foreign currency translation	**51**	61
All other, net	**(31)**	(25)
Net cash (used in) provided by operating activities	**(59)**	309
Investing activities:		
Capital expenditures	**(125)**	(118)
Capital expenditures – variable interest entities *(Note 15)*	**-**	(45)
Disposal of assets	**65**	303
Restricted cash, net	**6**	(2)
Investments, net	**(10)**	(22)
Net cash (used in) provided by investing activities	**(64)**	116
Financing activities:		
Issuance of long-term debt, net of financing costs	**582**	-
Repayment of borrowings under revolving credit facilities	**(270)**	-
Repayment of long-term debt	**(4)**	(4)
Common stock issued	**1**	-
Distributions from noncontrolling interests	**-**	37
Dividends paid	**(7)**	(35)
Net cash provided by (used in) financing activities	**302**	(2)
Effect of exchange rate changes on cash	**(11)**	(16)
Net increase in cash and cash equivalents	**168**	407
Cash and cash equivalents at beginning of year	**1,218**	724
Cash and cash equivalents at end of period	**$ 1,386**	$ 1,131

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

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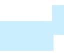
The chief operating decision maker evaluates performance and determines resource allocations based on a number of factors, the primary measure being income from operations. Income from operations for reportable segments and Other Businesses does not include net interest and other financial costs, income taxes, benefit expenses for current retirees and certain other items that management believes are not indicative of future results. Information on segment assets is not disclosed, as the chief operating decision maker does not review it.

The accounting principles applied Mo ¾



intercompany monetary assets and liabilities in currencies other than the functional currency of the entities involved, which can affect income when remeasured at the end of each quarter. A $1.2 billion U.S. dollar-denominated intercompany loan (the Intercompany Loan) from a U.S. subsidiary to a European subsidiary was the primary exposure at March 31, 2010.

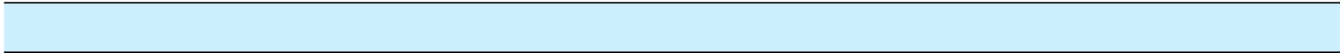
U. S. Steel uses euro forward sales contracts with maturities no longer than 12 months to exchange euros for U.S. dollars to manage our exposure to foreign currency exchange rate fluctuations. The gains and losses recognized on these euro forward sales contracts may also partially offset the remeasurement gains and losses recognized on the Intercompany Loan.

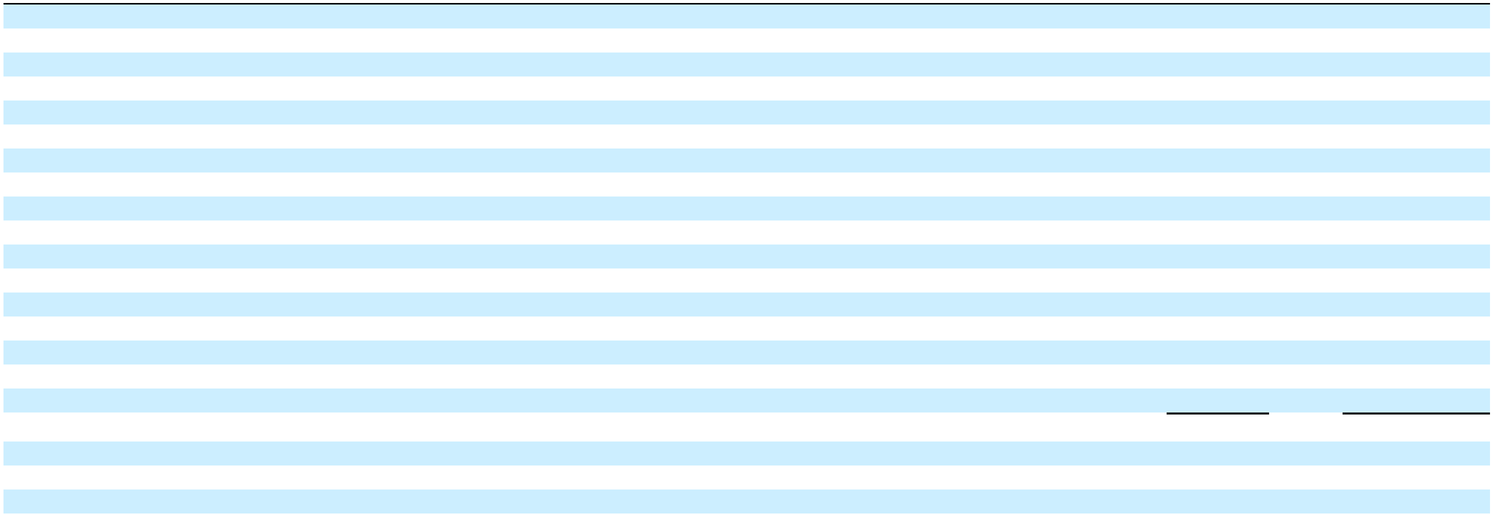
As of March 31, 2010, U. S. Steel held euro forward sales contracts with a total notional value of approximately $200 million. We mitigate the risk of concentration of counterparty credit risk by purchasing our forward sales contracts from several counterparties.

Derivative instruments are required to be recognized at fair value in the balance sheet. U. S. Steel has not elected to designate these euro forward sales contracts as hedges. Therefore, changes in their fair value are recognized immediately in the results of operations.

Additionally, we routinely enter into fixed-price forward physical purchase contracts to partially manage our exposure to price risk related to the purchases of natural gas and certain nonferrous metals used in the production process. Historically, the forward physical purchase contracts for natural gas and nonferrous metals have qualified for the normal purchases and normal sales exemption described in ASC Topic 815. However, due to reduced natural gas consumption in 2009, we net settled some of our excess natural gas purchase contracts for certain facilities. Therefore, the remaining contracts related to 2009 natural gas purchases at those facilities no longer met the exemption criteria and were therefore subject to mark-to-market accounting.

During 2010, all natural gas purchase contracts for [illegible] the normal cts f





October 1, 2010. If an event of default regarding the 2020 Senior Notes should occur and be continuing, either the trustee or the holders of not less than 25% in principal amount of the outstanding 2020 Senior Notes may declare the 2020 Senior Notes immediately due and payable. The 2020 Senior Notes were issued under U. S. Steel's shelf registration statement and are not listed on any national securities exchange.

U. S. Steel has the option to redeem the 2020 Senior Notes, at any time in whole, or from time to time in part at a price as defined within the 2020 Senior Notes. If a change of control repurchase event occurs, as defined within the 2020 Senior Notes, U. S. Steel will be required to make an offer to each holder of the 2020 Senior Notes to repurchase all or any part of that holder's 2020 Senior Notes at a repurchase price in cash equal to 101% of the aggregate principal amount of the 2020 Senior Notes repurchased plus any accrued and unpaid interest on the 2020 Senior Notes repurchased to, but not including, the date of repurchase.

The 2020 Senior Notes restrict our ability to create certain liens, to enter into sale leaseback transactions and to consolidate, merge, transfer or sell all, or substantially all, of our assets.

Amended Credit Agreement
On June 12, 2009, U. S. Steel entered into an amendment and restatement of its $750 million Credit Agreement dated May 11, 2007 (Amended Credit Agreement) which revised pricing, amended other customary terms and conditions and established a borrowing base formula which limits the amounts U. S. Steel can borrow to a certain percent of the value of certain domestic inventory less specified reserves. The Amended Credit Agreement contains a financial covenant requiring U. S. Steel to maintain a fixed charge coverage ratio (as further defined in the Amended Credit Agreement) of at least 1.10 to 1.00 for the most recent four consecutive quarters when availability under the Amended Credit Agreement is less than the greater of 15% of the total aggregate commitments and $112.5 million.

As of March 31, 2010, there were no amounts d) d 1t g,

On January 1, 2010, U. S. Steel adopted updates to ASC Topic 860 related to the accounting for transfers of financial assets. As a result of the adoption, transfers of receivables pursuant to our RPA no longer qualify as a “sale” and are now accounted for as secured borrowing transactions. Accordingly, receivable transfers as well as the related borrowings for equal amounts are required to be reflected on the consolidated balance sheet and the proceeds and repurchases related to the securitization program will be included in cash flows from financing activities in the statement of cash flows. U. S. Steel did not have any transactions under the RPA during the first quarter of 2010 or 2009.

At March 31, 2010 and December 31, 2009, there were no receivable transfers under this facility and $500 million of eligible accounts receivable could have been transferred. The net book value of U. S. Steel’s retained interest in the receivables represents the best estimate of the fair market value due to the short-term nature of the receivables. The retained interest in the receivables is recorded net of the allowance for bad debts, which historically have not been significant.

USSR pays the conduits a discount based on the conduits’ borrowing costs plus incremental fees. We incurred insignificant costs for the three months ended March 31, 2010 and 2009 relating to fees on the RPA.

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For information concerning the Senior Notes, the Senior Convertible Notes and other listed obligations, please refer to note 16 of the audited financial statements in the Annual Report on Form 10-K for the year ended December 31, 2009.

U. S. Steel Košice (USSK) credit facilities
In March 2010, USSK repaid the outstanding borrowings under its €200 million ($270 million) revolving unsecured credit facility and had no borrowings against this facility at March 31, 2010.

At March 31, 2010, USSK had no borrowings against its €40 million, €20 million and €10 million credit facilities (which approximated $94 million) and the

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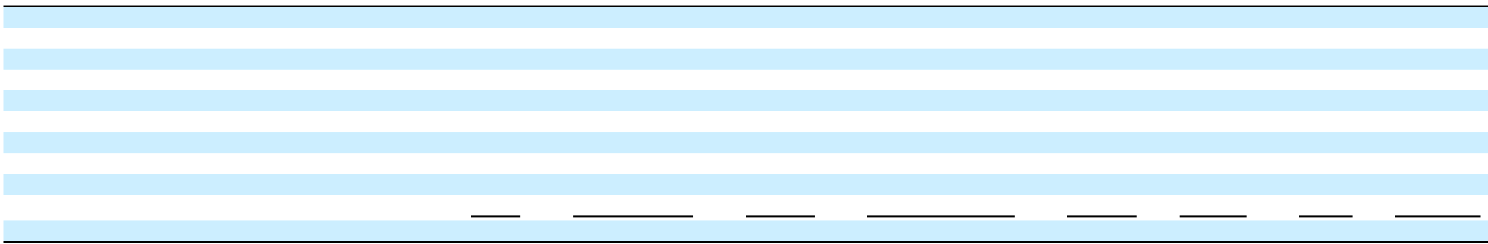
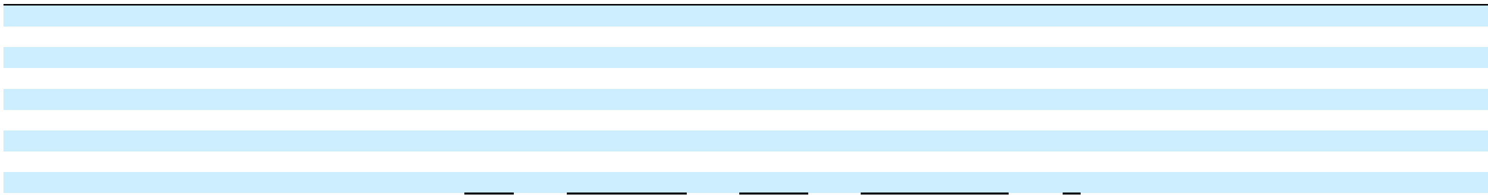
Fair value of the financial instruments disclosed herein is not necessarily representative of the amount that could be realized or settled, nor does the fair value amount consider the tax consequences of realization or settlement. The following table summarizes financial instruments, excluding derivative financial instruments disclosed in Note 12, by individual balance sheet account. U. S. Steel's financial instruments at March 31, 2010 and December 31, 2009 were:

(In millions)	March 31, 2010 Fair Value	March 31, 2010 Carrying Amount	December 31, 2009 Fair Value	December 31, 2009 Carrying Amount
Financial assets:				
Cash and cash equivalents	**$ 1,386**	**$ 1,386**	$ 1,218	$ 1,218
Receivables	**1,811**	**1,811**	1,423	1,423
Receivables from related parties	**151**	**151**	144	144
Investments and long-term receivables [(a)]	**26**	**26**	26	26
Total financial assets	**$ 3,374**	**$ 3,374**	$ 2,811	$ 2,811
Financial liabilities:				
Accounts payable [(b)]	**$ 1,599**	**$ 1,599**	$ 1,419	$ 1,419
Accounts payable to related parties	**68**	**68**	61	61
Accrued interest	**52**	**52**	32	32
Debt [(c)]	**4,571**	**3,618**	4,004	3,307
Total financial liabilities	**$ 6,290**	**$ 5,337**	$ 5,516	$ 4,819

(a) Excludes equity method investments.
(b) Includes bank checks outstanding.
(c) Excludes capital lease obligations.

Financial guarantees are U. S. Steel's only unrecognized financial instrument. For details relating to financial guarantees see note 19.





Accounts payable to related parties include balances due to PRO-TEC Coating Company (PRO-TEC) of $65 million and $58 million at March 31, 2010 and December 31, 2009, respectively, for invoicing and receivables collection services provided by U. S. Steel. U. S. Steel, as PRO-TEC's exclusive sales agent, is responsible for credit risk related to those receivables. U. S. Steel also provides PRO-TEC marketing, selling and customer service functions. Payables to other equity investees to

guarantees a residual value of the equipment as determined at the lease inception date (totaling approximately $15 million at March 31, 2010). 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.

Insurance – U. S. Steel maintains insurance for certain property damage, equipment, business interruption and general liability exposures; however, insurance is applicable only after certain deductibles and retainages. U. S. Steel is self-insured for certain other exposures including workers' compensation (where permitted by law) and auto liability. Liabilities are recorded for workers' compensation and personal injury obligations. Other costs resulting from losses under deductible or retainage amounts or not otherwise covered by insurance 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 $165 million as of March 31, 2010, which reflects U. S. Steel's maximum exposure under these financial guarantees, but not its total exposure for the underlying obligations. Most of the trust arrangements and letters of credit are collateralized by restricted cash. Restricted cash, which is primarily recorded in other noncurrent assets, totaled $148 million at March 31, 2010, of which $24 million was classified as current, and $157 million at December 31, 2009, none of which was classified as current.

Commitments – At March 31, 2010, U. S. Steel's contractual commitments to acquire property, plant and equipment totaled $197 million.

Unconditional Purchase Obligations – U. S. Steel is obligated to make payments under unconditional purchase obligations, including take-or-pay contracts. Payments for contracts with remaining terms in excess of one year are summarized below (in millions):

Remainder of 2010	2011	2012	2013	2014	Later Years	Total
$1,866	$ 1,707	$ 1,102	$ 993	$ 354	$ 2,972	$ 8,994

The majority of U. S. Steel's unconditional purchase obligations relate to the supply of industrial gases, coking coal, coke, and other raw materials used in the ordinary course of U. S. Steel's business with terms ranging from two to 16 years. Total payments under take-or-pay contracts were approximately $140 million and $90 million for the three months ended March 31, 2010 and 2009, respectively.

20. Subsequent Event

On April 15, 2010, the United Steelworkers (USW) represented employees at U. S. Steel Canada's Lake Erie Works ratified a new three year labor contract. The agreement covers approximately 800 USW represented employees and includes a signing bonus of $3,000 per employee. Additionally, the agreement closes the defined benefit pension plan to new entrants.

Item 2. MANAGEMENT'S DISCUSSION AND ANALYSIS O

The improvement in USSE results in the first quarter of 2010 as compared to the same period in 2009 was primarily due to lower raw material costs (approximately $170 million), the absence of lower of cost or market related inventory charges recorded in the first quarter of 2009 (approximately $40 million), reduced energy costs (approximately $30 million), favorable changes in foreign currency translation effects ($20 million) and increased operating efficiencies ($20 million). These were partially offset by net unfavorable changes in commercial effects (approximately $120 million).

Segment results for Tubular

	Quarter Ended March 31,		%
	2010	**2009**	**Change**
Income from operations ($ millions)	**$ 45**	$ 127	-65%
Steel shipments (mnt)	**310**	207	50%
Average realized steel price per ton	**$1,389**	$2,353	-41%

The decrease in Tubular results in the first quarter of 2010 as compared to the same period in 2009 resulted mainly from net unfavorable changes in commercial effects (approximately $150 million) partially offset by decreased spending and increased operating efficiencies (approximately $40 million), the absence of layoff benefit charges recorded in the first quarter of 2009 ($20 million) and lower costs of substrate steel purchases (approximately $10 million).

Results for Other Businesses

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The unfavorable change in net interest and other financial costs in the first quarter of 2010 compared to the same period last year was mainly due to increased foreign currency losses, most of which relates to accounting remeasurement effects on a U.S. dollar-denominated intercompany loan (the Intercompany Loan) from a U.S. subsidiary to a European subsidiary that had an outstanding balance of $1.2 billion at March 31, 2010, and related euro-U.S. dollar derivatives activity, which we use to mitigate our foreign currency exchange rate exposure. For additional information on U. S. Steel's foreign currency exchange activity, see Note 12 to the Financial Statements and "Item 3. Quantitative and Qualitative Disclosures about Market Risk – Foreign Currency Exchange Rate Risk."

The **income tax benefit** in the first quarter of 2010 was $7 million, compared to $110 million in the first quarter of 2009. The first quarter of 2010 effective tax benefit rate of four percent is lower than the statutory rate largely because losses in Canada and Serbia, which are jurisdictions where we have recorded full valuation allowances on deferred tax assets, do not generate a tax benefit for accounting purposes. Also included in the first quarter 2010 tax benefit is a net tax benefit of approximately $30 million ha h taqp fdacti assets, r n

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Off-balance Sheet Arrangements

U. S. Steel did not enter into any material new off-balance sheet arrangements during the first quarter of 2010.

Environmental Matte

Greenhouse Gas Emissions Regulation

The current and potential regulation of Greenhouse Gas emissions remains a significant issue for the steel industry, particularly for integrated steel producers such as U. S. Steel. The regulation of carbon dioxide (CO_2) emissions has either become law or is being considered by legislative bodies of many nations, including countries where we have operating facilities. The EU has established greenhouse gas regulations while in Canada, a regulatory framework for greenhouse gas emissions has been published, details of which are discussed below. International negotiations to supplement and eventually replace the 1997 Kyoto Protocol are ongoing. In the United States, the House of Representatives passed the American Clean Energy and Security Act (also known as the Waxman-Markey Bill) on June 26, 2009. Similar legislation was considered by the Senate in the form of a bill proposed by Senators Boxer and Kerry (Boxer-Kerry Bill) on September 30, 2009. Both bills would establish a national cap-and-trade program (to be phased-in beginning in 2012) and require entities emitting greenhouse gases (or in some instances the producers of fuels that would result in such emissions) to submit allowances annually to account for each ton of carbon dioxide equivalent (CO_2e) emitted from regulated sources. Several Senators have announced their plan to introduce substitute legislation but they have not disclosed the terms of such substitute legislation. If greenhouse gas cap-and-trade legislation is passed by both houses of Congress and becomes law, it could have far ranging economic and operational consequences for U. S. Steel. It is impossible to estimate the timing or impact of these or other future government action on U. S. Steel, although it could be significant. Such impacts may include substantial capital expenditures, costs for emission allowances, restriction of production, and higher prices for coking coal and other carbon based energy sources.

The United States Environmental Protection Agency (EPA) has classified CO_2 as a harmful gas. Under this premise, it has implemented a new greenhouse gas emission inventory and reporting requirement for all facilities emitting 25,000 metric tons or more per year of CO_2e greenhouse gases. The regulation requires facilities to collect information on CO_2e and report emissions to the EPA starting in January 2011, covering the 2010 calendar year. Most U. S. Steel facilities will be required to comply with the new reporting requirements. Since it was first proposed by the EPA, U. S. Steel has implemented monitoring plans for meeting this requirement, and is evaluating the cost of compliance.

The EPA has also proposed new permitting requirements for facilities emitting 25,000 metric tons or more per year of CO_2 based on requirements of the CAA. This proposal will be subject to public comment before being finalized. The EPA has delayed implementing greenhouse gas permitting regulations until 2011. Evaluating the cost of compliance with this proposed regulation is not possible until the EPA has addressed all public comments and decided on an implementation schedule.

To comply with the 1997 Kyoto Protocol to the United Nations Framework Convention on Climate Change, the European Commission (EC) has created an Emissions Trading System (ETS). Under the ETS, the EC establishes CO_2 emissions limits for every EU member state and approves grants of CO_2 emission allowances to individual emitting facilities pursuant to national allocation plans that are proposed by each of the member states. The allowances can be bought and sold by emitting facilities to cover the quantities of CO_2 they emit in their operations.

In July 2008, following approval by the EC of Slovakia's national allocation plan for the second trading period covering 2008 through 2012 (Phase II), Slovakia granted USSK more CO_2 allowances per year than USSK received each year in the 2005 to 2007 trading period. Based on actual carbon emissions to date, we believe that USSK will have sufficient allowances for the Phase II period without purchasing additional allowances. During the first quarter of 2010, USSK entered into transactions to sell and swap a portion of our emissions allowances and recognized approximately $6 million of gains related to these transactions. In June 2009, a revision of the EU Directive establishing emission trading scheme

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 õxn both sp

on October 30, 2009 that there is a reasonable indication that the U.S. industry is threatened with material injury by reason of subsidized and dumped imports of certain seamless pipe from China. On April 22, 2010 the DOC announced preliminary anti-dumping duties of between 32% and 92%. Final determinations will be made later this year.

ACCOUNTING STANDARDS

On January 1, 2010, U. S. Steel adopted updates to Accounting Standards Codification (ASC) Topic 810 related to improvements to financial reporting by enterprises involved with variable interest entities. The updates to ASC Topic 810 include a criterion that requires the primary beneficiary to have the power to direct the activities that most significantly impact the economic performance of the variable interest entity. Due to the addition of this criterion, the adoption resulted in the deconsolidation of Gateway Energy & Coke Company, LLC and Daniel Ross Bridge, LLC from our consolidated financial statements on a prospective basis. The primary impact from the adoption of the updates to ASC 810 was the removal of approximately $300 million of net assets, comprised mainly of property, plant and equipment, from our consolidated balance sheet. These net assets were entirely offset by noncontrolling interest, which was also removed upon adoption. There was an immaterial impact to our consolidated statement of operations. See note 15 to the financial statements for further details of these entities.

On January 1, 2010, U. S. Steel adopted updates to ASC Topic 860 related to the accounting for transfers of financial assets. As a result of the adoption, any transfers of receivables pursuant to our Receivables Purchase Agreement (RPA) no longer qualify as a "sale" and are now accounted for as secured borrowing transactions. Accordingly, receivable transfers as well as the related borrowings for equal amounts are required to be reflected on the consolidated balance sheet and the proceeds and repurchases related to the securitization program will be included in cash flows from financing activities in the statement of cash flows. U. S. Steel did not have any transactions unde9savnd . U¾

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PART II. OTHER INFORMATION

Item 1. LEGAL PROCEEDINGS

GENERAL LITIGATION

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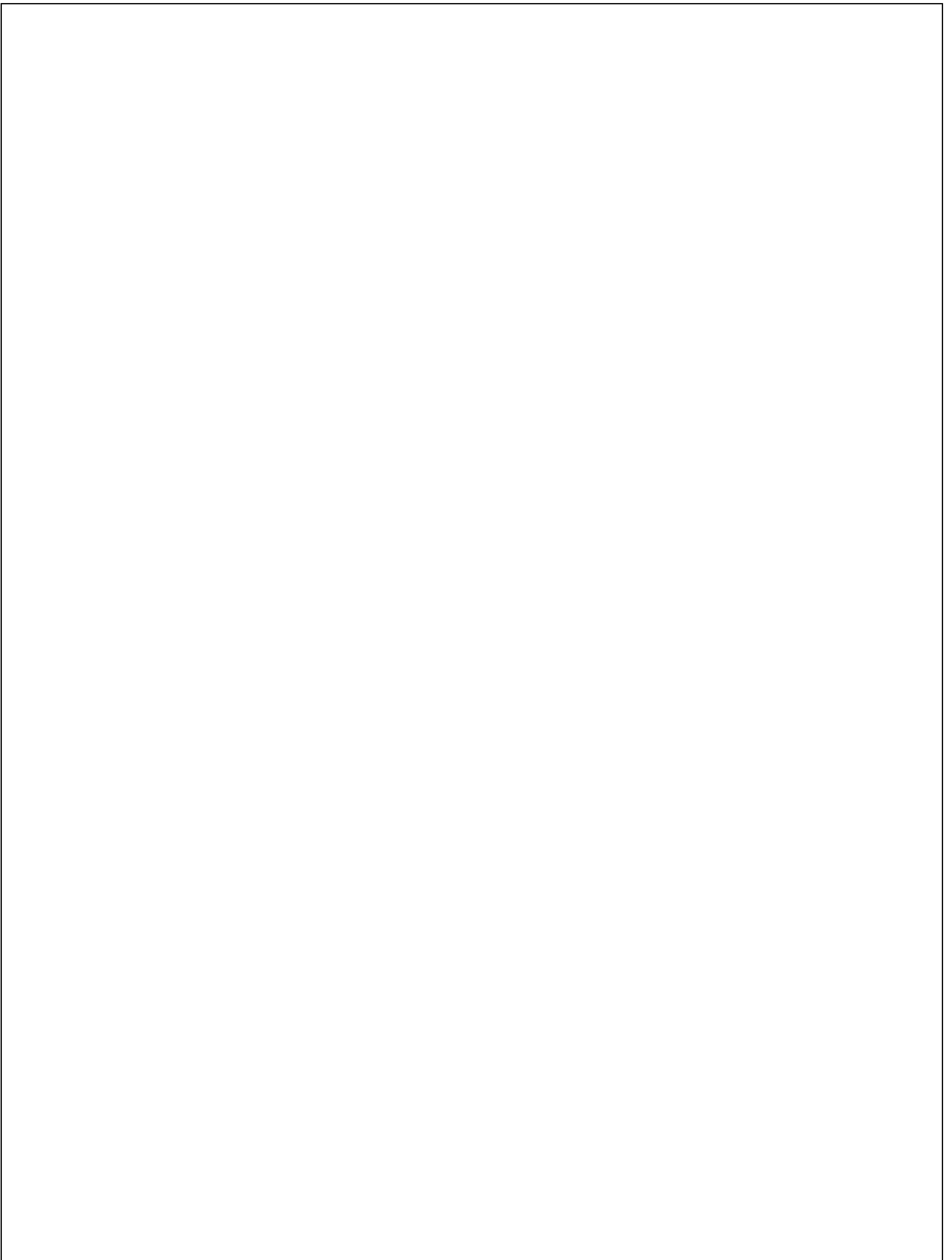

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costs to complete the remediation of this area have amounted to $1.3 million. An additional $49,000 remains accrued for project contingencies at Ensley with an additional $65,000 accrued for an environmental assessment of contiguous properties. In total, the accrued liability for the projects described above was approximately $1 million as of March 31, 2010, based on estimated remaining costs. It is reasonably possible that additional costs of as much as $25 to $45 million may be incurred at this site in combination with four other projects. See Note 19 to the Financial Statements “Contingencies and Commitments – Environmental Matters – Remediation Projects – Projects with Ongoing Study and Scope Development.”

Lorain Tubular Operations

In September 2006, U. S. Steel received a letter from the Ohio Environmental Protection Agency (Ohio EPA) inviting U. S. Steel to enter into discussions about RCRA Corrective Action at Lorain Tubular Operations. Those discussions resulted in the identification of ten SWMUs and three Areas of Concern (AOC) requiring further investigation and evaluation. In addition, U. S. Steel notified Ohio EPA in August 2009 of an additional SWMU based upon its field observations and a preliminary assessment. Currently, U. S. Steel is implementing a Phase I RFI on the identified SWMUs and AOCs. As of March 31, 2010, U. S. Steel has [illegible] complete additional studies are estimated to be [illegible]. It is reasonably possible that additional costs of a n athe i c

Granite City Works

U. S. Steel received two NOVs, dated February 20, 2004 and March 25, 2004, for air violations at the coke batteries, the blast furnace and the steel shop at our Granite City Works facility. All of the issues have been resolved except for an issue relating to air emissions that occurs when coke is pushed out of the ovens, for which a compliance plan has been submitted to the Illinois Environmental Protection Agency (IEPA). IEPA referred the two NOVs to the Illinois Attorney General's Office for enforcement. On September 14, 2005, the Illinois Attorney General filed a complaint in the Madison County Circuit Court, titled People of the State of Illinois ex. rel. Lisa Madigan vs. United States Steel Corporation, which included the issues raised in the two NOVs. In December 2006, IEPA added to its complaint by adding a release of coke oven gas in February 2006. In October 2007, the Court entered a Second Supplemental Complaint in which IEPA added alleged violations regarding excessive opacity emissions from the blast furnace, and incorrect sulfur dioxide (SO) emission factors regarding blast furnace gas emissions. On December 18, 2007, U. S. Steel entered into a Consent Order (the Order) with the Illinois Attorney General and IEPA that resolved the Complaint, as supplemented. The Order required that U. S. Steel: (1) pay a penalty of $300,000, which U. S. Steel paid on January 10, 2008; (2) demonstrate compliance with Coke Oven Pushing Operations in accordance with the compliance schedule provided in the Order; (3) comply with the basic oxygen furnace (BOF) opacity emissions in accordance with the schedule provided in the Order; and (4) submit to IEPA a revised permit application with the correct SO emission factors, which U. S. Steel submitted in January 2008. On September 30, 2008, U. S. Steel submitted a revised BOF Compliance Schedule and requested to modify the Order consistent with the revised BOF Compliance Schedule. U. S. Steel is currently negotiating with IEPA and the Illinois Attorney General as to what upgrades at the BOF will precede the compliance demonstration. The compliance demonstration deadline for the BOF remains indefinitely postponed by agreement of the parties.

At Granite City Works, U. S. Steel and Gateway Energy & Coke Company, LLC (Gateway), a subsidiary of SunCoke Energy, Inc., have agreed with two environmental advocacy groups to establish an Environmental Trust Fund (Trust), which requires the permittees (U. S. Steel and Gateway) to collectively deposit $1.0 million by September 30 of each year, beginning September 30, 2008 and ending September 30, 2012. The capital contributions and all net income of the Trust are to be used for the purposes of promoting energy efficiency, greenhouse gas reductions and PM2.5 emission reduction, to be implemented in the community, including the Granite City municipality, local schools, parks and library districts.

On February 2, 2009, U. S. Steel received an NOV from IEPA alleging approximately 16 separate violations. Specifically, IEPA alleged that Granite City Works: inappropriately charged a battery while off the collecting mains because of (1) damaged coke guides on one occasion and (2) derailment of the pushing control system on two occasions; failed to perform some monthly and quarterly inspections required by Iron & Steel Maximum Achievable Control Technology (MACT) standards or Coke MACT standards; failed to initiate repairs within 30 days after recording that the baffles on the quench tower were damaged on the monthly inspection report; failed to adequately wash the baffles on the quench tower per the MACT standard; inappropriately used the emergency pour station at the BOP during routine, non-emergency maintenance; failed to sufficiently apply a wetting agent to the slag from BF-A to minimize fugitive emissions while loading trucks and failed to update and properly implement its Fugitive Dust Program. Resolution of the issues identified in the NOV continues to be negotiated with IEPA. On November 16, 2009, Granite City Works received a notice of intent to pursue legal action regarding the alleged violations from IEPA. U. S. Steel last met with IEPA on December 8, 2009 to discuss resolution.

On March 17, 2009, U. S. Steel received an NOV from IEPA alleging the following at Granite City Works: door leaks from B Battery; volatile organic compounds 1Ma

project for benzene in service equipment; and, failure to maintain records for benzene in service equipment repairs. IEPA has not made a penalt

reasonably possible that additional costs of as much as $25 to $45 million may be incurred at this site in combination with four other projects. See Note 19 to the Financial Statements "Contingencies and Commitments – Environmental Matters – Remediation Projects – Projects with Ongoing Study and Scope Development."

Other

On December 20, 2002, U. S. Steel received a letter from the Kansas Department of Health & Environment (KDHE) requesting U. S. Steel's cooperation in cleaning up the National Zinc site located in Cherryvale, Kansas, a former zinc smelter operated by Edgar Zinc from 1898 to 1931. In April 2003, U. S. Steel and Salomon Smith Barney Holdings, Inc. (SSB) entered into a consent order to conduct an investigation and develop remediation alternatives. Implementation of the preferred remedy was essentially completed in late 2007. The respondents are finalizing the Removal Action Summary report by addressing some minor site maintenance issues, deed restrictions and operating and maintenance plans for approval by KDHE. U. S. Steel and SSB continue to work with KDHE to address site maintenance issues. At March 31, 2010, an accrual of $120,000 remains available for these project contingencies.

On January 23, 2006, the KDHE sent a letter to U. S. Steel requesting that U. S. Steel address a former zinc smelter site in Girard, Kansas. U. S. Steel completed a site investigation and submitted a Corrective Action Study (CAS) necessary to address the impacted soils at this site. KDHE approved the CAS on November 17, 2009. In addition, a Consent Agreement and Final Order, through which the remediation will be conducted, is under negotiation with KDHE. At March 31, 2010, U. S. Steel has an accrued liability of $1 million to conduct the remedial measure as proposed in the CAS.

In January of 2004, U. S. Steel received notice of a claim from the Texas Commission on Environmental Quality (TCEQ) and notice of claims from citizens of a cap failure at the Dayton Landfill. U. S. Steel, Lubrizol and ExxonMobil are the largest PRPs at the site and have agreed to equally share costs for investigating the site. The Remedial Action Plan for the site was approved by TCEQ in June 2009. On December 10, 2009, pursuant to the Texas Solid Waste Disposal Act, U. S. Steel, Lubrizol and ExxonMobil filed a contribution/cost of recovery action against approximately 50 parties. Implementation of remedial measures is expected to be initiated later in 2010. The accrued liability to complete U. S. Steel's portion of the site investigations and implement the remedial measure was $1,774,000 as of March 31, 2010.

The Canadian and Ontario governments have identified a sediment deposit in Hamilton Harbor near USSC's Hamilton Works for remediation, for which the regulatory agencies estimate expenditures of approximately C$105 million (approximately $103 million). The national and provincial governments have each allocated C$30 million (approximately $29 million) for this project and they have stated that they will be looking for local sources, including industry, to fund C$30 million (approximately $29 million). USSC has committed C$7 million (approximately $7 million) as its contribution. Funding sources for the balance of the estimated project cost remain to be identified and additional contributions may be sought.

ASBESTOS LITIGATION

As of March 31, 2010, U. S. Steel was a defendant in approximately 450 active cases involving approximately 3,010 plaintiffs. At December 31, 2009, U. S. Steel was a defendant in approximately 440 active cases involving approximately 3,040 plaintiffs.

Almost 2,560, or approximately 85 percent, of these claims are currently pending in jurisdictions which permit filings with massive numbers of plaintiffs. Based upon U. S. Steel's experience in such cases, it

The following table shows activity with respect to asbestos litigation:

Period ended	Opening Number of Claims	Claims Dismissed, Settled and Resolved	New Claims	Closing Number of Claims	Amounts Paid to Resolve Claims (in millions)
December 31, 2007	3,700	1,230	530	3,000	$ 9
December 31, 2008	3,000	400	450	3,050	$ 13
December 31, 2009	3,050	200	190	3,040	$ 7
March 31, 2010	3,040	105	75	3,010	$ 2

The amount U. S. Steel has accrued for pending asbestos claims is not material to U. S. Steel's financial position. U. S. Steel does not accrue for unasserted asbestos claims because it is not possible to determine whether any loss is probable with respect to such claims or even to estimate the amount or range of any possible losses. The vast majority of pending claims against us allege so-called "premises" liability-based exposure on U. S. Steel's current or former premises. These claims are made by an indeterminable number of people such as truck drivers, railroad workers, salespersons, contractors and the

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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/ Gregory A. Zovko

Gregory A. Zovko
Vice President and Controller

April 27, 2010

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 10.3

THIS DOCUMENT CONSTITUTES PART OF A PROSPECTUS COVERING SECURITIES THAT HAVE BEEN REGISTERED UNDER THE SECURITIES ACT OF 1933

Administrative Regulations for the
Long-Term Incentive Compensation Program
under the United States Steel Corporation 2005 Stock Incentive Plan, as Amended and Restated

1. **Administration**. The Compensation & Organization Committee (the "Committee") shall administer the Long-Term Incentive Compensation Program (the "Program") under and pursuant to its authority as provided in Section 3 of the United States Steel Corporation 2005 Stock Incentive Plan, as amended and restated (the "Plan").

   A. Delegation of Authority. The Committee may delegate to a designated individual (the "Stock Plan Officer") and to other Officer-Directors and the executive directly responsible for corporate human resources (collectively, the "Senior Officers") its duties under the Program subject to such conditions and limitations as the Committee shall prescribe, except that only the Committee may designate and grant Awards to Participants. The Committee hereby delegates to the Stock Plan Officer all authority necessary or desirable to administer the Program, including the authority to "consent" upon termination and the authority to delegate all or any portion of the delegated authorities; provided, however, that such authority is limited as follows: (i) only the Committee may (a) designate and grant Awards to Participants (provided that grants to non-executives may be made through a delegated process to one or more Committee members from time to time under rules established by the Committee in advance of such grants), (b) approve the vesting of Options, Restricted Stock, Restricted Stock Units or Performance Awards, (c) adjust the number of Shares pursuant to Section 8 of the Plan, (d) approve or amend the form of Awards, (e) amend outstanding Awards, (f) determine the Performance Goals, measures and other terms associated with Performance Awards or (g) modify or amend these Administrative Regulations (the "Regulations"), including any appendices and schedules attached hereto, and (ii) no delegate of the Stock Plan Officer's authority may delegate his or her authority. Without limiting the foregoing, the Stock Plan Officer is hereby directed to (x) administer Awards under the Plan, (y) determine whether any Participant has violated any terms and conditions set forth in the Award Agreement so as to warrant cancellation of an Award and upon making such determination, cancel such Award, and (z) maintain appropriate records and establish necessary procedures related to the Plan.

   B. Definitions. Unless otherwise defined herein, capitalized terms used herein shall have the meanings set forth in the Plan. The terms "Stock Plan Officer" and "Committee" shall be read as being one and the same; provided, however, the preceding (i) does not apply where necessary to give meaning to the terms, (ii) does not limit the authority of the Committee or increase the authority of the Stock Plan Officer, and (iii) requires that the Stock Plan Officer have the requisite authority (as defined above and/or pursuant to any current Committee resolution) in the context in which the term "Committee" is used.

given if the employee incurs a break in continuous service due to layoff or disability as defined under the Corporation's defined benefit pension plan, regardless of whether the employee is participating in such plan.

(e) "<u>Termination without Consent</u>" shall mean Termination at any age without the consent of the Committee.

(3) <u>Termination without Consent and Termination for Cause</u>. Unless otherwise determined by the Committee, vested and unvested Options are forfeited if termination of employment is due to Termination without Consent or Termination for Cause.

(4) <u>Termination in connection with a Change of Control</u>. Notwithstanding the foregoing provisions of these Regulations, if a Change of Control Termination occurs within two years following a Change of Control, then no Options shall have been, nor shall any Options be, forfeited upon such termination; rather, all Options shall vest immediately upon the occurrence of the Change of Control Termination. Such vested Options shall remain exercisable for the remainder of their respective terms. For purposes of these regulations, a "Change of Control Termination" shall be a termination of a Participant following a Change of Control that is (i) involuntarily for any reason other than Cause or (ii) in the case of a Participant who has been determined by the Committee to be executive management prior to the time to the Change of Control, voluntarily for Good Reason.

F. <u>Adjustment upon Change of Control</u>. The Adjustment provisions of Section 8.01 of the Plan shall apply in the event of any Change of Control, such that the Options shall continue in adjusted and/or substituted form following the Change of Control.

5. **<u>Restricted Stock</u>.**

A. <u>Restricted Stock Grants</u>. The Committee may grant Restricted Stock to Participants. A Participant must endorse in blank and return to the Corporation a stock power for each Restricted Stock grant.

B. <u>Restrictions</u>. During the restriction period a Participant may not sell, transfer, assign, pledge or otherwise encumber or dispose of Shares of the Restricted Stock. During the restriction period a Participant shall have all rights and privileges of a stockholder, including the right to vote the Shares and to receive dividends, except asrnloted ä[illegible]

(b) Comparative TSR = 50th percentile —> 100% of Target (the Target Award).

(c) Comparative TSR = 75th percentile and above —> 200% of Target (the Cap/Maximum Award).

(d) Interpolation will be used to determine actual awards for performance that correlates to an award between Minimum and Target or Target and Maximum Award levels.

(e) In calculating the number of shares to be awarded, the Corporation's relative TSR percentile shall be rounded to the nearest hundredth of a percentile, rounding up if the thousandth's place is 5 or more and truncating if the thousandth's place is 4 or less. The related payout rate also shall be calculated to the nearest hundredth's place using the same rounding procedure. Additionally, the calculated number of shares shall be rounded to the nearest whole share, rounding up if the fractional share is 5 tenths or more and truncating the fractional share if it is less than 5 tenths.

(f) Award payout will follow the end of the Performance Period (and in no event later than 2/2 months following the end of the calendar year in which the Performance Period ends, as provided in the Plan) and the Committee's written certification of achievement of Performance Goals hals heunc

(b) If a Peer Group Company is acquired by another company or entity, including through a management buy-out or going-private transaction, the acquired Peer Group Company will be removed from the Peer Group for the entire Performance Period; provided that if the acquired company became bankrupt prior to its acquisition it shall be treated as provided in (a), above.

(c) If a Peer Group Company sells, spins-off, or disposes of a portion of its business, the selling Peer Group Company will remain in the Peer Group for the Performance Period unless such disposition(s) results in the disposition of more than 50% of the company's total assets during the Performance Period.

(d) If a Peer Group Company acquires another company, the acquiring Peer Group Company will remain in the Peer Group for the Performance Period.

(e) If the price of a Peer Group Company's stock is not available on a consistent, reliable basis due to delisting on all major stock exchanges and over-the-counter markets, such delisted Peer Group Company will be removed from the Peer Group for the entire Performance Period; provided that, if the Peer Group Company becomes bankrupt prior to the end of the Performance Period, it shall be treated as in (a), above.

(f) If the Corporation's and/or any Peer Group Company's stock splits, such company's TSR performance will be adjusted for the stock split so as not to give an advantage or disadvantage to such company by comparison to the other companies, using the principles set forth in Section 8 of the Plan.

(4) Negative Discretion. The Committee retains negative discretion to reduce any and all Performance Awards to an amount below the amount that would be payable as a result of performance measured against the Performance Goals, except with respect to Performance Awards paid pursuant to a Change of Control. The Committee may not increase Performance Awards above the amount payable as a result of performance measured against the Performance Goals.

the Performance Goals had been met at least to the 100% of Target level and that the payout basis was 100% of Target for each period. (Again, the Committee retains its negative discretion with respect to each Performance Period and with respect to each Participant and

THIS DOCUMENT CONSTITUTES PART OF A PROSPECTUS COVERING SECURITIES THAT HAVE BEEN REGISTERED UNDER THE SECURITIES ACT OF 1933.

Non-Qualified Stock Option Grant Agreement
(Long-Term Incentive Compensation Program under the 2005 Stock Incentive Plan)
NOT TRANSFERABLE EXCEPT BY WILL OR BY THE LAWS GOVERNING THE DESCENT AND DISTRIBUTION OF ESTATES

Non-Qualified Stock Option granted by United States Steel Corporation, a Delaware corporation (the "Corporation"), to the optionee identified below (the "Optionee").

Name of Optionee:	**PARTICIPANT NAME**
Name of Employing Company on Date Hereof:	**(the company recognized by the Corporation as employing the Optionee on the date hereof)**
Number of Shares Subject to Purchase:	**# SHARES**
Exercise Price of Each Share:	**GRANT PRICE**
Date of This Option:	**GRANT DATE**

By my acceptance, I agree that this option (the "Option") is granted under and governed by the terms and conditions of the Corporation's 2005 Stock Incentive Plan, as amended and restated (the "Plan"), the Corporation's Administrative Regulations for the Long-Term Incentive Compensation Program (the "Administrative Regulations"), and the Grant Terms and Conditions contained herein (the "Agreement") including the special provisions for my country of residence, if any, attached hereto as Exhibit A, as well as such amendments to the Plan and/or the Administrative Regulations as the Compensation & Organization Committee, or its successor committee (the "Committee"), may adopt from time to time.

United States Steel Corporation	Accepted as of the above date: **ACCEPTANCE DATE**
By ____________________	By **PARTICIPANT ES**
Authorized Officer	Signature of Optionee

TERMS AND CONDITIONS

1. Grant: Subject to the terms and conditions of the Plan, the Administrative Regulations and this Agreement, the Corporation agrees that the Optionee has the right to purchase the number of shares of Common Stock of the Corporation set forth in this Option grant for the exercise price stated herein.

2. Continuous Employment Requirement: The Optionee agrees to continue as an active employee of the employing company identified above or the Corporation, its subsidiaries or affiliates (each an "Employing Company") for three years from the date of the Option, subject to the Employing Company's right to terminate the Optionee's employment at any time, performing such duties consistent with his capabilities.

3. Vesting and Termination of Employment: The Option will become exercisable in annual installments over a three-year vesting period according to the following vesting schedule: 1/3 of the Option shares shall vest upon the 1st anniversary of the date of the Option, provided that the Optionee is employed by an Employing Company on such anniversary; an additional 1/3 of the Option shares will vest upon the 2nd anniversary of the date of the Option, provided that the Optionee is employed by an Employing Company on such anniversary; and an additional 1/3 of the Option shares will vest on the 3rd anniversary of the date of the Option, provided that the Optionee is employed by an Employing Company on such anniversary, with all fractional Option shares, if any, vesting as whole Option shares upon the latest vesting date. Any portion of the Option that is exercisable may be exercised in whole or in part from time to time during the Option period. In the event of the exercise of the Option in whole or in part, the portion of the Option so exercised shall terminate. The Option period shall begin on the date of the Option and shall end, except as provided in Section 5 hereof, on the first to occur of: (a) ten years thereafter, (b) three years after the date upon which the Optionee ceases to be an employee of an Employing Company by reason of Retirement, death, Disability or Termination with Consent, or (c) immediately following termination of employment, if termination of employment is due to Termination without Consent or Termination for Cause. Unless otherwise determined by the Committee, all unvested Options will immediately vest upon the Optionee's death during employment or termination of employment by reason of Disability. Unless otherwise determined by the Committee, a prorated number of the Options scheduled to vest during the current Vesting Year will vest on the vesting date for the current Vesting Year based upon the number of complete months worked during the Vesting Year in which the Optionee's termination of employment occurs by reason of Retirement or Termination with Consent. Except as provided in Section 5, the remaining unvested Option grants are forfeited immediately upon the Optionee's termination of employment without consideration or further action required of the Corporation or Employing Company.

Except as provided in Section 5, and notwithstanding any terms or conditions of the Plan, the Administrative Regulations or this Agreement to the contrary, in the event of the Optionee's termination of employment, the Optionee's right to vest in the Option, if any, will terminate effective as of the date that the Optionee is no longer actively employed by an Employing Company and will not be extended by any notice period mandated under local law (e.g., active employment would not include a period of "garden leave" or similar period pursuant to local law); furthermore, in the event of termination of the Optionee's employment (whether or not in breach of local labor laws), the Optionee's right to receive shares of Common Stock pursuant to the Option after such termination, if any, will be measured by the date of termination of the Optionee's active employment and will not be extended by any notice period mandated under local law; the Committee shall have the exclusive discretion to determine when the Optionee is no longer actively employed for purposes of the Option.

4. Payment of Exercise Price. The exercise price shall be paid in cash or such other form of consideration as permitted in the Plan and the Administrative Regulations, including through the withholding of shares to be acquired upon exercise of the Option, subject to the Stock Plan Officer's establishment of procedures with respect thereto; provided however that, if the Optionee is subject to taxation on the benefit received from the Option in a jurisdiction outside the United States, the Optionee may not pay the exercise price by surrendering shares of Common Stock that he or she already owns or attesting to the ownership of shares of Common Stock. The Corporation reserves the right to restrict the methods of payment of the exercise price if necessary to comply with applicable local law, as determined by the Corporation in its sole discretion.

5. Change of Control: If the Optionee's employment is terminated within two years following a Change of Control involuntarily (except for Cause) or, in the case of participants designated as executive management at the time of the Change of Control, voluntarily for Good Reason, each unvested Option will immediately vest and remain exercisable until the end of its term.

6. Transferability: During the Optionee's lifetime, to the extent the Option is exercisable, the Option may be exercised only by the Optionee or by the Optionee's guardian or legal representative. Upon the Optionee's death, the Option may be transferred by will or by the laws governing the descent and distribution of the Optionee's estate. Otherwise, the Option may not be transferred, pledged or encumbered and, in the event of an attempt to transfer, pledge or encumber it, the Committee may cancel it.

7. Adjustments: The number of shares subject to the Option and the Option exercise price per share shall be subject to adjustment as provided in Section 8 of the Plan. The Optionee shall be notified of such adjustment and such adjustment shall be binding upon the Corporation and the Optionee.

8. Compliance with Laws: Notwithstanding anything in the Plan, the Administrative Regulations or this Agreement to the contrary, the obligations of the Corporation and the rights of the Optionee are subject to all applicable laws, rules and regulations including, without limitation, the U.S. Securities Exchange Act of 1934, as amended (the "Exchange Act"), the U.S. Securities Act of 1933, as amended, the U.S. Internal Revenue Code of 1986, as amended, and any other applicable laws. No shares of Common Stock will be issued or delivered to the Optionee under the Plan unless and until there has been compliance with such applicable laws.

9. Acceptance of Grant: The Option may not be exercised unless it is accepted by the Optionee and notice of such acceptance is received by the Stock Plan Officer.

10. Interpretation and Amendments: The Option shall be administered and exercised in accordance with the Plan and the Administrative Regulations, as the same may be amended by the Committee from time to time, provided that no amendment may, without the consent of the Optionee, affect the rights of the Optionee under this Option in a materially adverse manner. For purposes of the foregoing sentence, an amendment that affects the tax treatment of the Option shall not be considered as affecting the Optionee's rights in a materially adverse manner. All capitalized terms not otherwise defined herein shall have the meaning assigned to such terms in the Plan or the Administrative Regulations. In the event of a conflict between the Plan and the Administrative Regulations, unless this Agreement specifies otherwise, the Plan shall control.

11. Nature of the Grant: Neither the grant of the Option nor anything else contained in this Agreement shall be deemed to limit or restrict the right of the Employing Company to terminate the Optionee's employment at any time, for any reason, with or without cause. Further, by accepting this Option, the Optionee acknowledges that:

a) the grant of the Option is voluntary and occasional and does not create any contractual or other right to receive future grants of options, or benefits in lieu of options, even if options have been granted repeatedly in the past;

b) all decisions with respect to future option grants, if any, will be at the sole discretion of the Committee;

c) the Optionee is voluntarily participating in the Plan;

d) the Option and the shares of Common Stock subject to the Option are extraordinary items which do not constitute compensation of any kind for services of any kind rendered to the Corporation or to the Employing Company, and which are outside the scope of the Optionee's employment contract, if any;

e) the Option and the shares of Common Stock subject to the Option are not part of normal or expected compensation or salary for any purpose, including, but not limited to, calculating any severance, resignation, termination, dismissal, redundancy, end-of-service payments, bonuses, long-service awards, pension or retirement benefits or similar payments and in no event should be considered as compensation for, or relating in any way to, past services for the Corporation or the Employing Company or any Subsidiary or affiliate of the Corporation;

f) the Option and the shares of Common Stock subject to the Option are not intended to replace any pension rights or compensation;

g) the grant of the Option will not be interpreted to form an employment contract or relationship with the Corporation, the Employing Company or any Subsidiary or affiliate of the Corporation;

h) the future value of the shares of Common Stock underlying the Option is unknown and cannot be predicted with certainty; if the underlying shares do not increase in value, the Option will have no value. If Optionee exercises the Option and obtains shares of Common Stock, the value of the shares acquired upon exercise may increase or decrease in value, even below the exercise price;

i) in consideration of the grant of the Option, no claim or entitlement to compensation or damages arises from forfeiture of the Option resulting from termination of the Optionee's employment by the Corporation or the Employing Company (for any reason whether or not in breach of applicable labor laws) and the Optionee irrevocably releases the Corporation and the Employing Company from any such claim that may arise; if, notwithstanding the foregoing, any such claim is found by a court of competent jurisdiction to have arisen then, by accepting this Option, the Optionee shall be deemed irrevocably to have waived his or her entitlement

<u>EXHIBIT A</u>

**Additional Terms and Conditions of the
United States Steel Corporation 2005 Stock Incentive Plan
Non-Qualified Stock Option Grant Agreement**

TERMS AND CONDITIONS

This Exhibit A includes additional terms and conditions that govern the Option granted to the Optionee under the Plan if he or she resides in one of the countries listed below. Certain capitalized terms used but not defined in this Exhibit A have the meanings set forth in the Plan, the Administrative Regulations and/or the Agreement.

NOTIFICATIONS

This Exhibit A also includes information regarding exchange controls and certain other issues of which the Optionee should be aware with respect to participation in the Plan. The information is based on the laws in effect in the applicable countries as of April 2010. Such laws are often complex and change frequently. As a result, the Corporation strongly recommends that the Optionee not rely on the information in this Exhibit A as the only source of information relating to the consequences of his or her participation in the Plan because the information may be out of date at the time that the Optionee exercises the Option or sells shares of Common Stock acquired under the Plan.

[illegible]
Optionee of a particular result. According [illegible]

6. <u>Vesting</u>: Subject to Sections 4 and 5, the Grantee must continue as an active employee of an Employing Company during the Performance Period and through the date on which the Committee certifies whether the Performance Goal relating to the Performance Period has been achieved, subject to the Employing Company's right to terminate the Grantee's employment at any time, performing such duties consistent with his capabilities.

Except as provided in Section 5 of this Agreement, notwithstanding any other terms or conditions of the Plan, the Administrative Regulations or this Agreement to the contrary, in the event of the Grantee's termination of employment (whether or not in breach of local labor laws), the Grantee's rights under this Agreement will terminate effective as of the date that the Grantee is no longer actively employed by an Employing Company and will not be extended by any notice period mandated under local law (e.g., active employment would not include a period of "garden leave" or similar period pursuant to local law); the Committee shall Q˝ g

9. Compliance with Laws: The obligations of the Corporation and the rights of the Grantee are subject to all applicable laws, rules and regulations including, without limitation, the U.S. Securities Exchange Act of 1934, as amended; the U.S. Securities Act of 1933, as amended; the U.S. Internal Revenue Code of 1986, as amended; and any other applicable laws. No Shares will be issued or delivered to the Grantee under the Plan unless and until there has been compliance with such applicable laws.

10. Acceptance of Grant: The Grant shall not be payable unless it is accepted by the Grantee and notice of such acceptance is received by the Stock Plan Officer.

11. Withholding Taxes: Prior to the relevant taxable event, the Grantee shall pay or make adequate arrangements satisfactory to the Corporation and/or the Employing Company to satisfy all withholding obligations of the Corporation and/or the Employing Company. In this regard, the Grantee shall pay any Tax-Related Items directly to the Corporation or the Employing Company in cash upon request. In addition, the Grantee authorizes the Corporation and/or the Employing Company, or their respective agents, at their discretion, to satisfy the obligations with regard to all applicable Tax-Related Items by one or a combination of the following methods: (1) withholding from Grantee's wages or other cash compensation paid to Grantee by the Corporation and/or the Employing Company; (2) withholding from proceeds of the sale of Shares issued upon payment of the Performance Award either through a voluntary sale or through a mandatory sale arranged by the Corporation (on the Grantee'se o˝on mpany. In t

administration and management of the Plan, that these recipients may be located in the Grantee's country or elsewhere (and outside the European Economic Area), and that the recipient's country may have different data privacy laws and protections than the Grantee's country. The Grantee understands that he or she may request a list with the names and addresses of any potential recipients of the Data by contacting the Grantee's local human resources representative. The Grantee authorizes the recipients to receive, possess, use, retain

EXHIBIT A

Additional Terms and Conditions of the
United States Steel Corporation 2005 Stock Incentive Plan
Restricted Stock Unit Agreement

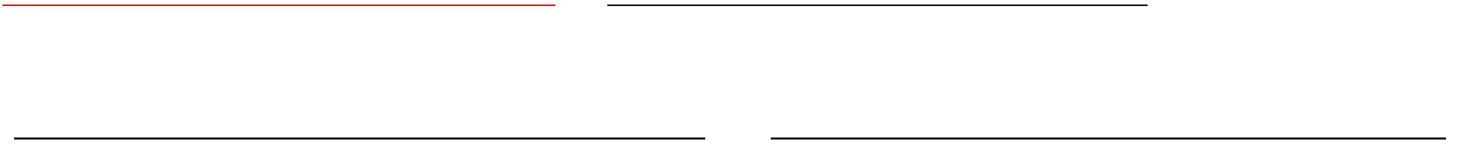
TERMS AND CONDITIONS

This Exhibit A includes additional terms and conditions that govern the RSUs granted to the Grantee under the Plan if he or she resides in one of the countries listed below. Certain capitalized terms used but not defined in this Exhibit A have the meanings set forth in the Plan, the Administrative Regulations and/or the Agreement.

NOTIFICATIONS

This Exhibit A also includes information regarding exchange controls and certain other issues of which the Grantee should be aware with respect to participation in the Plan. The information is based on the laws in effect in the applicable countries as of April 2010. Such laws are often complex and change frequently. As a result, the Corporation strongly recommends that the Grantee not rely on the information in this Exhibit Amthibi

Exhibit 10.7



requirements of Section 409A, and any ambiguities herein will be interpreted to so comply. The Corporation reserves the right, to the extent the Corporation deems necessary or advisable in its sole discretion, to unilaterally amend or modify this Agreement as may be necessary to ensure that all vesting or settlements provided under this Agreement are made in a manner that qualifies for exemption from or complies with Section 409A; provided, however, that the Corporation makes no representation that the vesting or settlement of RSUs provided under this Agreement will be exempt from Section 409A and makes no undertaking to preclude Section 409A from applying to the vesting or settlement of RSUs provided under this Agreement. In the event that any payment to a U.S. tax-payer with respect to an RSU is considered to be based upon separation from service, and not compensation the Grantee could receive without separating from service, then such amounts may not be paid until the first business day of the seventh month following the date of the Grantee's termination if the Grantee is a "specified employee" under Section 409A of the Code upon his separation from service.

16. Severability: In the event that any provision in this Agreement is held invalid or unenforceable, such provision will be severable from, and such invalidity or unenforceability will not be construed to have any effect on, the remaining provisions of this Agreement.

17. Language: If the Grantee has received this Agreement or any other document related to the Plan translated into a language other than English and if the meaning of the translated version is different than the English version, the English version will control.

18. Governing Law: This Agreement shall be construed and enforced in accordance with the laws of the Commonwealth of Pennsylvania, without regard to the conflictsAgr

<u>EXHIBIT A</u>

Additional Terms and Conditions of the
United States Steel Corporation 2005 Stock Incentive Plan
Restricted Stock Unit Agreement

TERMS AND CONDITIONS

This Exhibit A includes additional terms and conditions that govern the RSUs granted to the Grantee under the Plan if he or she resides in one of the countries listed below. Certain capitalized terms used but not defined in this Exhibit A have the meanings set forth in the Plan, the Administrative Regulations and/or the Agreement.

NOTIFICATIONS

This Exhibit A also includes information regarding exchange controls and certain other issues of which the Grantee should be aware with respect to participation in the Plan. The information is based on the laws in effect in the applicable countries as of April 2010. Such laws are often complex and change frequently. As a result, the Corporation strongly recommends that the Grantee not rely on the information in this Exhibit A as the only source of information relating to the consequences of his or her participation in the gher partg3dt

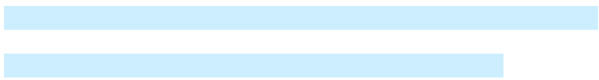


Exhibit 10.9

NON EMPLOYEE DIRECTOR FEE ARRANGEMENTS

On April 27, 2010, the Board of Directors approved the return of annual retainer fees to the $180,000 level for Non-employee directors effective July 1, 2010. Annual retainer fees had been reduced by 10% effective July 1, 2009. The Presiding Director and Committee Chairs receive an additional annual fee of $5,000. No meeting fees or committee membership fees are paid.

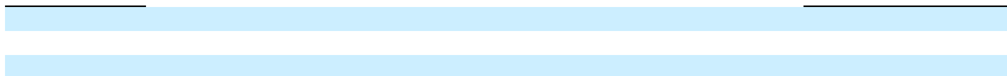
Exhibit 10.10

United States Steel Corporation Supplemental Thrift Program
Effective January 1, 2005, Amended to June 1, 2010

1. **History and Purpose**

United States Steel Corporation established the United States Steel Corporation Supplemental Thrift Program ("Program"), and hereby amends and restates the Program effective January 1, 2005 as set forth herein to comply with section 409A of the Internal Revenue Code of 1986, as amended (the "Code"), except with respect to benefits that were vested under the Program on or before December 31, 2004.

The purpose of this Program is to compensate individuals for the loss of Company matching contributions under the United States Steel Corporation Savings Fund Plan for Salaried Employees ("Savings Plan") or the Tubular Services Savings Plan ("Tubular Plan") (collectively, "Plans") that occurs due to certain limits



Effective June 1, 2010, the amount to be credited for a month to a Member's account under the Program will be equal to 6% of the Member's monthly base salary that, on a year-to-date basis, is in excess of the Internal Revenue Code section 401(a)(17) annual compensation limit for the year.

Any amount credited to a Member's account pursuant to this amendment will be subject to the requirements of Internal Revenue Code section 409A.

Beginning January 1, 2002, the amount to be credited to a Member's account in the Program (book entry only) will be credited in the same manner as if the amount had been deposited in the applicable Plan for investment in United States Steel Corporation Common Stock. Beginning November 1, 2004, the number of shares to be credited to a Member's account in the Program (book entry only) will be calculated using the amount of contribution and the net asset value of United States Steel Corporation Common Stock at markets close on the processing date. In addition, amounts credited to a Member's account (book entry only) as of December 31, 2001 relating to USX-U.S. Steel Group Common Stock and USX-Marathon Group Common Stock, respectively, will continue to be held in such accounts as amounts relating to United States Steel Corporation Common Stock and Marathon Oil Corporation Common Stock, respectively. Except as otherwise provided, the rules under the Plans for determining service for eligibility and vesting, Corporation stock values, share determination, be h[illegible]

2. In

event shall such amendment or termination adversely affect the vested or non-vested benefits accrued hereunder prior to the effective date of such amendment or termination. Any amendment to this Program which changes this Program (including any amendment which increases, reduces or alters the benefits of this Program) or any action which terminates this Program to any or all groups shall be made by a resolution of the United States Steel Corporation Board of Directors (or any authorized committee of such Board) adopted in accordance with the bylaws of United States Steel Corporation and the corporation law of the state of Delaware.

c. No Guarantee of Employment

Neither the creation of this Program nor anything contained herein shall be construed as giving an individual hereunder any right to remain in the employ of the Corporation.

d. Nonalienation

No benefits payable under this Program shall be subject in any way to alienation, sale, transfer, assignment, pledge, attachment, garnishment, execution, or encumbrance of any kind by operation of law or otherwise. However, this section shall not apply to portions of benefits applied to satisfy (i) obligations for withholding of employment taxes, or (ii) obligations under a qualified domestic relations order.

e. No Requirement to Fund

Except as provided in this section 5e., benefits provided by this Program shall be paid out of general assets of the Corporation. No provisions in this Program, either directly or indirectly, shall be construed to require the Corporation to reserve, or otherwise set aside, funds for the payment of benefits hereunder.

As of December 31, 2001 (the “Effective Date”), United States Steel Corporation (and its subsidiaries and successors) and Marathon Oil Corporation (and its subsidiaries and successors) have assumed liability for a Specified Percentage of the Corporate Part, if any, of each Member’s accrued benefit under the Program. The term “Corporate Part” is defined to mean the pro rata portion (based upon continuous service taken into consideration for benefit accrual purposes under the Program) of a Member’s total accrued benefit under the Program as of the Effective Date which is attributable to continuous service performed for the USX Headquarters unit of USX Corporation on or after May 1, 1991 and prior to the Effective Date. The Specified Percentage is thirty-five percent (35%) for United States Steel Corporation and sixty-five percent (65%) for Marathon Oil Corporation. The term “accrued benefit” is defined to mean the number of units of Marathon Stock (as renamed the Marathon Oil Corporation common stock) and the number of units of Steel Stock (as converted to United States Steel Corporation common stock) the participant has accrued in his or her account under the Program. The assumption of liability for the Specified Portion of the Corporate Part includes the assumption of liability for future dividends attributable ber on ftabl

g. Severability

If any provisions of this Program shall be held illegal or invalid for any reason, said illegality or invalidity shall not affect the remaining parts of this Program, but this Program shall be construed and enforced as if such illegal or invalid provision had never been included herein.

h. Exclusive Provisions of Program

The provisions contained herein constitute the complete and exclusive statement of the terms of this Program. There are no written or oral representations, promises, statements or commitments, other than those expressly set forth herein, with respect to benefits provided by this Program. All reliance by any individual concerning the subject matter of this Program shall be solely upon the provisions set forth in this document.

i. Code Section 409A

This Program shall be interpreted and administered in accordance with section 409A of the Code and the regulations and interpretations that may be promulgated thereunder.

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 f¾cal qnter (the r sHtan such at ¾

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 March 31, 2010, 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

April 27, 2010

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.

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 March 31, 2010, 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

April 27, 2010

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.