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2014

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 11-K

(Mark One)

ANNUAL REPORT PURSUANT TO SECTION 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934

For the Fiscal Year Ended December 31, 2014

OR

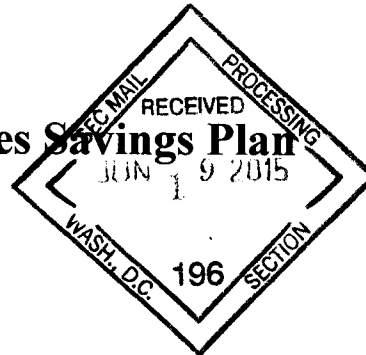
TRANSITION REPORT PURSUANT TO SECTION 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934

For the transition period from _____ to _____

Commission file number 333-151438

U. S. Steel Tubular Services Savings Plan

(Full title of the Plan)



United States Steel Corporation

600 Grant Street

Pittsburgh, PA 15219-2800

(Name of issuer of securities held pursuant to plan and

the address of its principal executive offices)

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The Corporation

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Report of Independent Registered Public Accounting Firm

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

In our opinion, the accompanying statements of net assets available for benefits and the related statements

**U. S. Steel Tubular
Services Savings Plan**

Financial Statements and Supplemental Schedule

December 31, 2014 and 2013

U. S. STEEL TUBULAR SERVICES SAVINGS PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
(\$ in thousands)

	December 31,	
	2014	2013
Assets		
Investments:		
Investments at fair value (see Notes 9 and 11)	\$ 11,305	\$ 11,833
Receivables:		
Participant loans	337	399
<i>Total assets</i>	11,642	12,232
Net assets available for benefits at fair value	11,642	12,232
Adjustment from fair value to contract value for fully benefit-responsive investment contracts (Note 2a)	(22)	(22)
Net assets available for benefits	\$ 11,620	\$ 12,210

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

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

	(\$ in thousands)	
	Year Ended December 31,	
	2014	2013
Additions		
Earnings on investments:		
Interest	\$ 35	\$ 36
Dividends	326	169
Net appreciation in fair value of investments (see Note 10)	172	1,518
	533	1,723
Contributions:		
Received from:		
Employers (see Note 1)	586	487
Participants (including rollovers)	708	561
<i>Total additions</i>	1,827	2,771
Deductions		
Benefit payments directly to participants or beneficiaries	2,411	784
Administrative expenses	6	6
<i>Total deductions</i>	2,417	790

NOTES TO FINANCIAL STATEMENTS
December 31, 2014 and 2013

1. **Plan description** – The following description provides general information regarding the U. S. Steel Tubular Services Savings Plan (the Plan), a defined contribution plan which covers non-union salaried employees of U. S. Steel Tubular Products, Inc. – Tubular Processing – Houston Operations, U. S. Steel Oilwell Services, LLC – Wheeling Machine Products, U. S. Steel Oilwell Services, LLC – Offshore Operations – Houston, U. S. Steel Oilwell Services, LLC – Rig Site Services, and certain employees of United States Steel Corporation (the Company Plan Sponsor) who are assigned to the operations of the Company Plan Sponsor.

than one month of service. Employees accruing continuous service for benefit accrual purposes under the United States Steel Corporation Plan for Employee Pension Benefits (Revision of 2002) are excluded from

U. S. STEEL TUBULAR SERVICES SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2014 and 2013

b. *Payment of benefits* - Unmatched after-tax savings can be withdrawn at any time. Pre-tax savings and

U. S. STEEL TUBULAR SERVICES SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS
December 31, 2014 and 2013

Notes receivable from participants

U. S. STEEL TUBULAR SERVICES SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS
December 31, 2014 and 2013

h. Income recognition – Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

i. Participant loans - Notes receivable from participants are measured at their unpaid principal balance plus any accrued, but unpaid interest. Interest income is recorded on the accrual basis. The Plan does not

an allowance for credit losses as of December 31, 2014 or 2013.

j. Excess Contributions Payable - Amounts payable to participants for contributions in excess of amounts allowed by the IRS are recorded as a liability with a corresponding reduction to contributions.

k. Recent Accounting Pronouncements - In December 2011, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update No. 2011-11 - Disclosure about Offsetting Assets and Liabilities (ASU 2011-11). ASU 2011-11 requires enhanced disclosures that will enable users to evaluate the effect or potential effect of netting arrangements on an entity's financial position, including the effect or potential effect of rights of setoff associated with certain financial instruments and derivative instruments. The amendments were effective for fiscal years beginning on or after January 1, 2013. The adoption of this amendment did not have a material impact on the Plan's financial statements.

In May 2015, the Financial Accounting Standards Board issued Accounting Standards Update 2015-07.

U. S. STEEL TUBULAR SERVICES SAVINGS PLAN

**NOTES TO FINANCIAL STATEMENTS
December 31, 2014 and 2013**

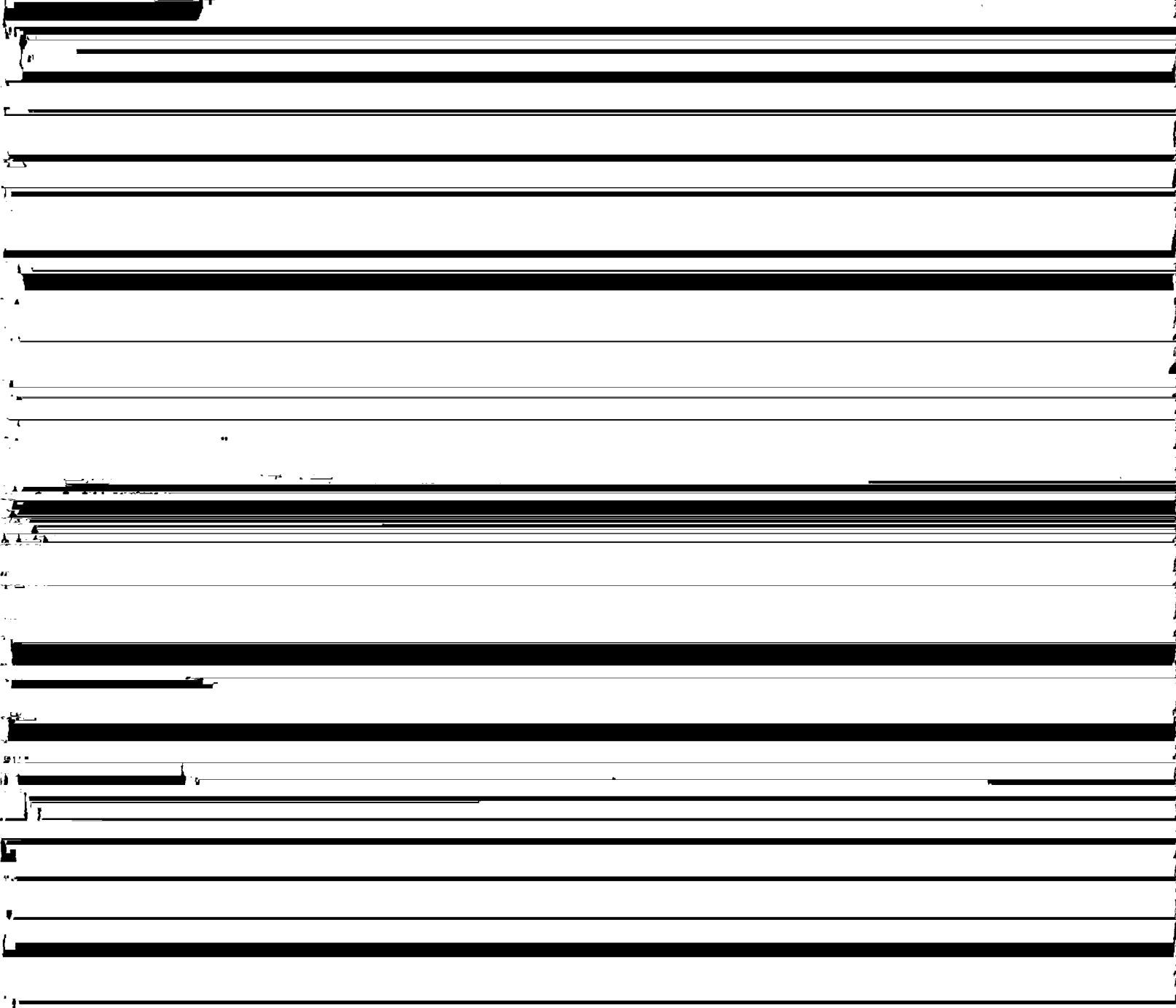
Effective April 1, 2013, the Plan was amended to reflect new entity/location names as a result of the reorganization of the Tubular business.

Effective January 1, 2013, an amended and restated Plan text was adopted as a result of legal requirements under federal income tax law and ERISA, previously adopted amendments, and minor administrative matters with de minimis cost.

Effective January 1, 2013, the Plan was amended to eliminate the one full calendar month minimum eligibility service requirement for employees hired on or after January 1, 2013 (now eligible in month following the month of hire).

4. Employer-related investments – Purchases and sales of United States Steel Corporation common stock in accordance with provisions of the Plan are permitted under ERISA.

5. Tax status – The IRS has determined and informed the Plan Sponsor by letter dated July 9, 2014 that the Plan



U. S. STEEL TUBULAR SERVICES SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2014 and 2013

quotations are readily available are valued at their most recent bid prices in the principal market in which such securities are normally traded. MIP II consists of 5 wrap contracts, which calls for the application of ASC 962-325 for valuation purposes. MIP II is classified as a common collective trust and is held in a trust.

price is not available for this investment in an active market.

As an investment option in the Plan, there are no restrictions on redemptions for this fund. If the Plan were to initiate a full redemption of the collective trust, then the investment subject to the "right of first refusal" would be sold to the Plan.

U. S. STEEL TUBULAR SERVICES SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS
December 31, 2014 and 2013

During 2014 and 2013, the Plan's investments (including gains and losses on investments bought and sold, as

U. S. STEEL TUBULAR SERVICES SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2014 and 2013

The Plan's assets are classified as follows:

Level 1	Level 2
Interest-bearing cash	Stable Value Common Collective Trust
Common Stock	
Mutual Funds	

An instrument's level is based on the lowest level of any input that is significant to the fair value measurement. Interest-bearing cash is an investment in a short-term money market fund that is valued at \$1 per share, which

U. S. STEEL TUBULAR SERVICES SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS
December 31, 2014 and 2013

		Investments at Fair Value at December 31, 2013
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U. S. STEEL TUBULAR SERVICES SAVINGS PLAN
EIN 25-1897152/ PN 029

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
December 31, 2014

(a) (b) (c) (e)

<u>Identity of Issuer, Borrower, Lessor or Similar Party</u>	<u>Maturity Date, Rate of Interest, Collateral, Par or Maturity Value</u>	<u>Current Value</u>
* U. S. Steel Stock Fund - Common Stock	Employer-related security	1,561,285
* U.S. Steel Stock Fund - Stock Purchase Account	Employer-related security	4,422
* Spartan 500 Index Fund - Institutional Class	Mutual fund	474,802
* Fidelity Diversified International Fund K	Mutual fund	187,352
* Fidelity Freedom Index Income Fund	Mutual fund	49,221
* Fidelity Freedom Index 2010 Fund	Mutual fund	256,228
* Fidelity Freedom Index 2020 Fund	Mutual fund	2,703,971
* Fidelity Freedom Index 2030 Fund	Mutual fund	1,799,213
* Fidelity Freedom Index 2040 Fund	Mutual fund	794,797
* Fidelity Freedom Index 2050 Fund	Mutual fund	726,044
* Spartan U.S. Bond Index Fund - Institutional Class	Mutual fund	269,641
* Fidelity Real Estate Investment Portfolio	Mutual fund	14,878
* Fidelity Contrafund K	Mutual fund	127,720

SIGNATURES

THE PLAN Pursuant to the requirements of the Securities Exchange Act of 1934

report to be signed on its behalf by the undersigned, at present, and at the time of the filing of this report, is

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in the Registration Statement on Form S-8 (No. 333-173498) of United States Steel Corporation of amendments to the Company's financial statements filed with the Commission on or after the date of this consent.