

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

SCHEDULE 13G

Under the Securities Exchange Act of 1934

(Amendment No.)

NAME OF ISSUER: United States Steel Corp.

TITLE OF CLASS OF SECURITIES: Common

CUSIP NUMBER: 912909108

CUSIP NO. 912909108

(1) Names of Reporting Persons MELLON FINANCIAL CORPORATION
SS or IRS Identification Nos. Of Above Person IRS No. 25-1233834

(2) Check the Appropriate Box if a Member of a Group (See Instructions)
(a) () (b) ()

(3) SEC use only

(4) Citizenship or Place of Organization United States

Number of Shares Beneficially Owned by Each Reporting Person With	(5) Sole Voting Power	4,454,199
	(6) Shared Voting Power	285,910
	(7) Sole Dispositive Power	5,094,802
	(8) Shared Dispositive Power	288,183

(9) Aggregate Amount Beneficially Owned by Each Reporting Person 5,436,186

(10) Check if the Aggregate Amount in Row (9) Excludes Certain Shares (see Instructions) ()

(11) Percent of Class Represented by Amount in Row (9) 5.26

(12) Type of Reporting Person (See Instructions) HC

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Item 1(a) Name of Issuer: United States Steel Corp.

Item 1(b) Address of Issuer's Principal Executive Offices:
600 Grant Street
Room 1500
Pittsburgh, PA 15219-2800

Item 2(a) Name of Person Filing: Mellon Financial Corporation and any other reporting person(s) identified on the second part of the cover page(s).

Item 2(b) Address of Principal Business Office, or if None, Residence:
c/o Mellon Financial Corporation
One Mellon Center
Pittsburgh, Pennsylvania 15258
(for all reporting persons)

Item 2(c) Citizenship: United States

Item 2(d) Title of Class of Securities: Common

Item 2(e) CUSIP Number: 912909108

Item 3 See Item 12 of cover page(s) ("Type of Reporting Person") for each reporting person.

EXHIBIT I

The shares reported on the attached Schedule 13G are beneficially owned by the following direct or indirect subsidiaries of Mellon Financial Corporation, as marked (X) (L) (H) (n)