AS FILED WITH THE SECURITIES AND EXCHANGE COMMISSION ON JANUARY 27, 2004

REGISTRATION NO. 333-108131

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

AMENDMENT NO. 3

TO
FORM S-3
REGISTRATION STATEMENT
UNDER THE SECURITIES ACT OF 1933

UNITED STATES STEEL CORPORATION
(EXACT NAME OF REGISTRANT AS SPECIFIED IN ITS CHARTER)

<Table>

<S>	<C>
DELAWARE	25-1897152
(STATE OR OTHER JURISDICTION OF INCORPORATION OR ORGANIZATION)	(I.R.S. EMPLOYER IDENTIFICATION NUMBER)

</Table>

UNITED STATES STEEL CORPORATION
600 GRANT STREET, ROOM 1500
PITTSBURGH, PA 15219-2800
(412) 433-1121
(ADDRESS, INCLUDING ZIP CODE, AND TELEPHONE NUMBER, INCLUDING AREA CODE,
OF REGISTRANT'S PRINCIPAL EXECUTIVE OFFICES)

DAN D. SANDMAN, ESQ.
VICE CHAIRMAN AND CHIEF LEGAL & ADMINISTRATIVE OFFICER,
GENERAL COUNSEL AND SECRETARY
UNITED STATES STEEL CORPORATION
600 GRANT STREET
PITTSBURGH, PA 15219-2800
ST GRANT NC33-1121

<S> <C> <C> <C> <C>

TITLE OF SHARES TO BE REGISTERED	AMOUNT TO BE REGISTERED	PROPOSED MAXIMUM AGGREGATE PRICE PER UNIT	PROPOSED MAXIMUM AGGREGATE OFFERING PRICE(1)	AMOUNT OF REGISTRATION FEE
Common Stock, par value $1.00 per share..................................	3,000,000	$16.995	$50,985,000	$4,124.69+

</Table>

(1) Calculated pursuant to rule 457(c), based on the average of the high and low
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YOU SHOULD RELY ONLY ON THE INFORMATION CONTAINED IN THIS DOCUMENT OR INFORMATION THAT WE HAVE REFERRED YOU TO. WE HAVE NOT AUTHORIZED ANYONE TO PROVIDE YOU WITH INFORMATION THAT IS DIFFERENT.

THIS PROSPECTUS DOES NOT CONSTITUTE AN OFFER OF ANY SECURITIES OTHER THAN THOSE TO WHICH IT RELATES OR AN OFFER TO SELL, OR A SOLICITATION OF AN OFFER TO BUY, THE SECURITIES TO WHICH IT RELATES IN ANY JURISDICTION TO ANY PERSON TO WHOM IT IS NOT LAWFUL TO MAKE ANY SUCH OFFER OR SOLICITATION IN SUCH JURISDICTION. NEITHER THE DELIVERY OF THIS PROSPECTUS NOR ANY SALE MADE HEREUNDER SHALL, UNDER ANY CIRCUMSTANCES, CREATE ANY IMPLICATION THAT INFORMATION HEREIN IS CORRECT AS OF ANY TIME SUBSEQUENT TO ITS DATE.

SUMMARY

PLAN INTRODUCTION

UNITED STATES STEEL CORPORATION
DIVIDEND REINVESTMENT AND STOCK PURCHASE PLAN

United States Steel Corporation ("U. S. Steel" or "USS") is pleased to send you this prospectus describing the United States Steel Corporation Dividend Reinvestment and Stock Purchase Plan (the "Plan"). The Plan provides a simple and convenient method to make an initial investment in U. S. Steel, purchase additional shares of U. S. Steel common stock and to have cash dividends automatically reinvested.

IF YOU ARE ALREADY PARTICIPATING IN THE PLAN, NO ACTION IS REQUIRED.

Some of the significant features of the Plan include:

-- Enrollment through initial direct stock purchase.
-- Purchases through the reinvestment of quarterly dividends of up to $15,000 (more with permission of U. S. Steel).
-- Purchase of Shares through optional cash investments (minimum $50) up to $10,000 per month (more with permission of U. S. Steel).
-- Option of monthly investment through automatic bank debits.
-- Optional cash investments generally invested within a week of receipt.
-- Purchase of shares at a discount of up to 3% from time to time, upon notice from U. S. Steel.
-- Simplified record keeping, with quarterly statements of your Plan account.
-- Option to deposit shares for safekeeping.

Please note, Plan service fees have changed. Please see Schedule II for more information about these fees.

participation at any time. Once you are enrolled in the Plan, your enrollment will be continued unless you notify the General Administrator otherwise. If you wish to join the Plan or change your investment option, please complete and sign an authorization form and return it to the appropriate Administrator (see Schedule III for information about the Administrators).

INFORMATION ABOUT U. S. STEEL

U. S. Steel, through its domestic operations, is engaged in the production, sale and transportation of steel mill products, coke, and taconite pellets; the management of mineral resources; real estate development; and engineering and consulting services; and, through its European operations, which includes U.S. Steel Kosice located in the Slovak Republic ("USSK") and U.S. Steel Balkan, d.o.o. headquartered in the Republic of Serbia ("USSB"), in the production and sale of steel mill products and coke. Certain business activities are conducted through joint ventures and partially owned companies. U. S. Steel's principal executive offices are located at 600 Grant Street, Pittsburgh, PA 15219-2800µrou. tts

Our high degree of leverage could have important consequences to you, including the following:

- O Our ability to satisfy our obligations with respect to any other debt securities or preferred stock may be impaired in the future;

- O It may become difficult for us to obtain additional financing for working capital, capital expenditures, debt service requirements, acquisitions or general corporate or other purposes in the future;

- O A substantial portion of our cash flow from operations must be dedicated to the payment of principal and interest on our indebtedness, thereby reducing the funds available to us for other purposes;

- O Some of our borrowings may be at variable rates of interest (including borrowings under our inventory credit facility), which will expose us to the risk of increased interest rates;

- O The sale prices, costs of selling receivables and amounts available under our accounts receivable program fluctuate due to factors that include the amount of eligible receivables available, the costs of the commercial paper funding and our long-term debt ratings; and

- O Our substantial leverage may limit our flexibility to adjust to changing economic or market conditions, reduce our ability to withstand competitive pressures and make us more vulnerable to a downturn in general economic conditions.

OUR BUSINESS REQUIRES SUBSTANTIAL DEBT SERVICE, PREFERRED STOCK DIVIDEND PAYMENTS, CAPITAL INVESTMENT, OPERATING LEASE PAYMENTS, CONTINGENT OBLIGATIONS, MAINTENANCE EXPENDITURES AND OTHER OBLIGATIONS THAT WE MAY BE UNABLE TO FULFILL.

Our business may not generate sufficient operating cash flow or external financing sources may not be available in an amount sufficient to enable us to service or refinance our indebtedness or to fund other U.

RATING AGENCIES MAY DOWNGRADE OUR CREDIT RATINGS WHICH WOULD INCREASE OUR FINANCIAL COSTS AND MAKE IT MORE DIFFICULT FOR US TO RAISE CAPITAL.

The fees payable and the amount of receivables eligible under our receivables sales program are determined in part by our credit ratings and the fees increase if these ratings drop. In January 2003, following our announcement that we entered into an asset purchase agreement with National, rating agencies placed our credit ratings under review and these ratings were subsequently reduced in May 2003. If our credit ratings are downgraded further, the fees payable under our receivables sales program would increase and the amount of receivables eligible for sale could be reduced. In addition, any further downgrade in our credit ratings could make raising capital more difficult, increase the cost of future borrowings and affect the terms on which we purchase goods and services.

WE HAVE LOST MARKET SHARE OVER THE LAST DECADE AND THIS HAS REDUCED OUR SELLING PRICES AND SHIPMENT LEVELS.

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USS has lost market share over the past decade. Based on statistics supplied by [illegible], we believe our domestic flat-rolled market share has dropped from 19.4% in 1990 to a low of 13.3% in 2001.

MINI-MILLS ARE INCREASINGLY ABLE TO COMPETE IN OUR MARKETS AND THIS COULD REDUCE OUR SELLING PRICES AND SHIPMENT LEVELS.

An increasing number of mini-mills utilize thin slab casting technology to produce flat-rolled products. Through the use of thin slab casting, mini-mill competitors are increasingly able to compete directly with integrated producers of flat-rolled products. Depending on market conditions, the additional production g aDEng, mslEVELS. ldi constantly evolving and becoming increasingly stringent. Th 0fla

OUR PENSION COSTS

to $1.5 billion. These entries will have no impact on income. These charges against equity would result in an increase in federal and state deferred tax assets, which management will assess to determine if such assets may be realized. Should a valuation allowance be required, the upper range of the cumulative charge against equity could increase from $1.5 billion discussed above to as much as $2.5 billion, representing an increase of as much as $1 billion related to a valuation allowance for the full or partial effect in the net charge as of September 30, 2003.

The foregoing estimates are forward-looking statements. Predictions as to the value of and return on plan assets and the resulting impact on equity are subject to substantial uncertainties such as (among other things) investment performance and interest rates.

DOMESTIC COMPETITORS EMERGING FROM BANKRUPTCY MAY HAVE LOWER COSTS THAN OURS.

Since 1998, more than 30 domestic steel companies have sought protection under Chapter 11 of the United States Bankruptcy Code. Many of these companies have continued to operate. Some have reduced prices to maintain volumes and cash flow and obtained concessions from their labor unions and suppliers. Upon emergence from bankruptcy, these companies, or new entities that purchase

their facilities through the bankruptcy process, may be relieved of many environmental, employee, retiree and other obligations.

OUR INTERNATIONAL OPERATIONS EXPOSE US TO UNCERTAINTIES AND RISKS FROM ABROAD, WHICH COULD REDUCE OUR RESULTS OF OPERATIONS AND CASH FLOWS.

USSK, located in the Slovak Republic, constitutes 20% of our total raw steel capacity, and accounted for 17% of revenue for 2002. USSK exports about 85% of its products, with the majority of its sales being to other European countries. Both USSK 5s 2tsVE XANDan 1wOr n imajo thss tMaere se

Under the terms of our 10 3/4% Senior Notes due 2008 and our 9 3/4% Senior Notes due 2010 (collectively, the "Senior Notes"), we are not able to pay dividends on capital stock unless we can meet certain restricted payment tests.

THE TERMS OF OUR INDEBTEDNESS AND OUR ACCOUNTS RECEIVABLE PROGRAM CONTAIN RESTRICTIVE COVENANTS, CROSS-DEFAULT, CROSS ACCELERATION AND OTHER PROVISIONS THAT MAY LIMIT OUR OPERATING FLEXIBILITY.

We currently have Senior Notes outstanding in the aggregate principal amount of $985 million as of September 30, 2003. The Senior Notes impose significant restrictions on us that may limit our flexibility. These restrictions include the following:

- Limits on additional borrowings, including limits on the amount of borrowings secured by inventories or accounts receivable;

- Limits on sale/leasebacks;

- Limits on the use of funds from asset sales and sale of the stock of subsidiaries; and

- Restrictions on our ability to invest in joint ventures or make certain acquisitions.

We also have a revolving credit agreement secured by inventory that imposes additional restrictions on us including the following:

- We must meet a fixed charge coverage ratio (the ratio of consolidated earnings before interest, taxes depreciation and rental expense to consolidated fixed charges) of at least 1.25: 1 if our average availability under the credit agreement is less than $100,000,000;

- Limitations on capital expenditures; and

- Restrictions on investments.

The accounts receivable program terminates on the occurrence and failure to cure certain events, including, among others:

- Certain defaults with respect to the inventory facility and other debt obligations;

- Failure to maintain certain ratios related to the collectability of receivables; and

- Failure of the commercial paper conduits' liquidity providers to extend their commitments that currently expire in November of each year.

If these covenants are breached or if we fail to make payments under our material debt obligations or our receivables purchase agreement, creditors would be able to terminate their commitments to make further loans, declare their outstanding obligations immediately due and payable and foreclose on any collateral, and it may also cause a default under the Senior Notes. Additional indebtedness that USS may incur in the future may also contain similar covenants, as well as other restrictive provisions. Cross-default and cross-acceleration clauses in our revolving credit facility, the Senior Notes, the accounts receivable program and any future additional indebtedness could have an adverse effect upon our financial position and liquidity to the extent we are unable to satisfy the acceleration of all such debt. Such defaults include failure to make payments when due, failure to comply with the covenants described above and failure to pay judgments entered against USS (which may include any judgments resulting from the environmental and asbestos litigation matters described in this prospectus and the documents incorporated by reference).

The sale prices, costs of selling receivables and ¾crptens, to pay ju

"CHANGE IN CONTROL" CLAUSES MAY REQUIRE US TO IMMEDIATELY PURCHASE OR REPAY DEBT.

Upon the occurrence of "change in control" events specified in our Senior Notes, inventory facility and various other loan documents, the holders of our indebtedness may require us to immediately purchase or repay that debt on less than favorable terms. We may not have the financial resources to make these purchases and repayments, and a failure to purchase or repay such indebtedness would trigger cross-acceleration clauses under the Senior Notes and other indebtedness.

OUR BUSINESS, FINANCIAL CONDITION AND RESULTS OF OPERATIONS COULD BE ADVERSELY IMPACTED BY STRIKES OR WORK STOPPAGES BY OUR UNIONIZED EMPLOYEES.

Strikes or work stoppages and the resulting adverse impact on our relationships with our customers could have a material adverse effect on our business, financial condition, results of operations and/or cash flows. In addition, mini-mill producers and certain foreign competitors and producers of comparable products do not have unionized work forces. This may place us at a competitive disadvantage.

Substantially all hourly employees of our domestic steel, coke and taconite pellet facilities are covered by a collective bargaining agreement with the Unite

The following table explains how to enroll in the Plan:

<Table>
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-- IF YOU DO NOT OWN ANY U. S.	You can join the Plan by making an initial invest

- -- LIMITATIONS ON PURCHASES

  O Initial Cash Investments

     -- at least $500

     -- no more than $10,000

  O Optional Cash Investments

     -- at least $50 at any one time

     -- no more than $10,000 in any one month

  O Dividend Reinvestments

     -- up to $15,000 per dividend payment

  O All limitations may be waived by U. S. Steel upon written request

- -- AGGREGATION OF PLAN ACCOUNTS FOR PURPOSE OF LIMITATIONS

For the purpose of the above limitations ("Plan Limits"), U. S. Steel may aggregate all reinvested dividends and optional and initial cash investments for participants with more than one Plan account using the same Social Security Number or Taxpayer Identification Number. For participants unable to supply a Social Security Number or Taxpayer Identification Number, their participation may be limited by U. S. Steel to only one Plan account.

Also for the purpose of such Plan Limits, all Plan accounts which U. S. Steel believes to be under common control or management or to have common ultimate beneficial ownership may be aggregated. Unless U. S. Steel has determined that reinvestment of dividends and investment of optional cash investments for each such account would be consistent with the purposes of the Plan, U. S. Steel will have the right to aggregate all such accounts and to return, without interest, within 30 days of receipt, any amounts in excess of the investment limitations applicable to a single Plan account received in respect of all such accounts.

- -- WAIVER OF LIMITATIONS

Optional cash investments in excess of $10,000 per month may be made only pursuant to a written Waiver of Limitation by U. S. Steel for the total amount submitted. A copy of such written approval must accompany any payment to which this limitation applies.

Requests for waiver of the $15,000 limitation on reinvestment of dividends and other questions concerning waivers should be directed to U. S. Steel at (412) 433-4707. It is solely within U. S. Steel's discretion as to whether any waiver respecting the Plan Limits will be granted.

In deciding whether to approve a Waiver of Limitation request, U. S. Steel will consider relevant factors including, but not limited to, U. S. Steel's need for additional funds, the attractiveness of obtaining such additional funds by the sale of U. S. Steel common stock by comparison to other sources of funds, the applicable purchase price, the participant submitting the request, the extent and nature of such participant's prior participation in the Plan and whether U. S. Steel believes the participant may be effecting a distribution under federal securities laws, the number of shares of U. S. Steel common stock registered in the participant's name and the aggregate amount of such dividends and initial or optional cash investments in excess of the allowable maximum amounts for which requests have been submitted by all participants.

If requests are submitted for any Investment Date (see "Purchases Exceeding Plan Limits--Discount in Effect" on page 23 for a discussion of the Investment Date) in an aggregate amount exceeding the amount U. S. Steel is then willing to accept, U. S. Steel may honor such requests in order of receipt, pro rata or by any other method which U. S. Steel determines to be appropriate.

PURCHASE OF SHARES FOR THE PLAN

The following discussion pertains to:

(a) all purchases within Plan Limits and

(b) all purchases in excess of Plan Limits when no Discount (as defined below) is in effect.

- -- PURCHASE INTERVALS

The Administrators will use initial and optional cash investments to purchase shares of U. S. Steel common stock as prompt

Investment Date which is on or about the tenth of each month.

IN ORDER FOR SUCH FUNDS TO BE INVESTED ON THE NEXT INVESTMENT DATE, U. EU. E C U

underwriters. In connection with any such transaction, compliance with Regulation M under the Securities Exchange Act of 1934 would be required. Such shares, including shares acquired pursuant to waivers granted with respect to the initial or optional cash purchase feature of the Plan, may be resold in market transactions (including coverage of short positions) on any national securities exchange on which Common Shares trade or in privately negotiated transactions. The Common Shares are currently listed on the NYSE. Under certain circumstances, it is expected that a portion of the Common Shares available for issuance under the Plan will be issued pursuant to such waivers. The difference between the price such owners pay to U. S. Steel for Common Shares acquired under the Plan, after deduction of the applicable discount from the purchase price, and the price at which such shares are resold, may be deemed to constitute underwriting commissions received by such owners in connection with such transactions. Any such underwriter involved in the offer and sale of the Common Shares will be named in an applicable prospectus supplement. Any underwriting compensation paid by U. S. Steel to underwriters or agents in connection with the offering of the Common Shares, and any discounts, concessions or commissions allowed by underwriters to participating dealers, will be set forth in an applicable prospectus supplement.

Except with respect to open market purchases of Common Shares relating to reinvested distributions, U. S. Steel will pay any and all brokerage commissions and related expenses incurred in connection with purchases of Common Shares under the Plan. Upon withdrawal by a participant from the Plan by the sale of Common Shares held under the Plan, the participant will receive the proceeds of such sale less (i) a nominal fee per transaction (see Schedule II, "Plan Serv

(d) U. S. Steel's Current Reports on Form 8-K dated January 9, January 28, February 3, February 4, February 10, March 31, March 31, April 1, April 11, April 21, April 29, May 6, May 20, June 30, September 12, September 22, September 30, October 10, October 28, and December 8, 2003 and January 2, 2004.

Any statement contained in a document incorporated by reference to this prospectus will be deemed to be modified or superseded for purposes of this prospectus to the extent that a statement contained herein modifies or supersedes such statement. Any such statement so modified or superseded will not be deemed to constitute a part of this prospectus except as so modified or superseded.

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U. S. STEEL WILL PROVIDE WITHOUT CHARGE, UPON WRITTEN OR ORAL REQUEST, TO EACH PERSON TO WHOM A COPY OF THIS PROSPECTUS IS DELIVERED A COPY OF ANY OF THE DOCUMENTS INCORPORATED HEREIN BY REFERENCE (NOT INCLUDING THE EXHIBITS TO SUCH DOCUMENTS, UNLESS SUCH EXHIBITS ARE SPECIFICALLY INCORPORATED BY REFERENCE IN SUCH DOCUMENTS). REQUESTS SHOULD BE DIRECTED TO UNITED STATES STEEL CORPORATION, 600 GRANT STREET, PITTSBURGH, PENNSYLVANIA 15219-2800, ATTENTION: SHAREHOLDER SERVICES, TELEPHONE (412) 433-4801.

EXPERTS

The consolidated financial statements of United States Steel Corporation incorporated in this Prospectus by reference to the Annual Report on Form 10-K for the year ended December 31, 2002 have been so incorporated in reliance on the report of PricewaterhouseCoopers LLP, independent accountants, given on the authority of said firm as experts in auditing and accounting.

The consolidated financial statements of National Steel Corporation and Subsidiaries (Debtor-in-Possession) as of December 31, 2002 and 2001, and for each of the three years in the period ended December 31, 2002, appearing in the U. S. Steel Current Report on Form 8-K dated May 20, 2003, have been audited by Ernst & Young LLP, independent auditors, as set forth in their report thereon (which contains an explanatory paragraph describing conditions that raise substantial doubt about National Steel Corporation's ability to continue as a going con a

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B....	9/17/04	9/21/04	9/22/04	9/23/04	10/11/04
B....	10/19/04	10/21/04	10/22/04	10/25/04	11/10/04
A....	11/15/04	11/17/04	11/22/04	11/23/04	12/10/04
B....	12/16/04	12/20/04	12/21/04	12/22/04	1/10/05
B....	1/19/05	1/21/05	1/24/05	1/25/05	2/10/05
A....	2/14/05	2/16/05	2/18/05	2/22/05	3/10/05
B....	3/17/05	3/21/05	3/22/05	3/23/05	4/11/05
B....	4/18/05	4/20/05	4/21/05	4/22/05	5/10/05
A....	5/16/05	5/18/05	5/23/05	5/24/05	6/10/05
B....	6/16/05	6/20/05	6/21/05	6/22/05	7/11/05
B....	7/19/05	7/21/05	7/22/05	7/25/05	8/10/05
A....	8/15/05	8/17/05	8/23/05	8/24/05	9/12/05
B....	9/16/05	9/20/05	9/21/05	9/22/05	10/10/05
B....	10/19/05	10/21/05	10/24/05	10/25/05	11/10/05
A....	11/14/05	11/16/05	11/22/05	11/23/05	12/12/05
B....	12/15/05	12/19/05	12/20/05	12/21/05	1/10/06
B....	1/19/06	1/23/06	1/24/06	1/25/06	2/10/06
A....	2/14/06	2/16/06	2/21/06	2/22/06	3/10/06
B....	3/17/06	3/21/06	3/22/06	3/23/06	4/10/06
B....	4/18/06	4/20/06	4/21/06	4/24/06	5/10/06
A....	5/15/06	5/17/06	5/23/06	5/24/06	6/12/06
B....	6/15/06	6/19/06	6/20/06	6/21/06	7/10/06
B....	7/19/06	7/21/06	7/24/06	7/25/06	8/10/06
A....	8/14/06	8/16/06	8/22/06	8/23/06	9/11/06

</Table>

<Table>
<Caption>

(C) THRESHOLD PRICE AND WAIVER DISCOUNT, IF	(D) * RECORD	(E) OPTIONAL CASH INVESTMENTS MUST	(F) PRICING PERIOD	(G) INVESTMENT

	U.S. EQUITY MARKETS CLOSED				
	2003	2004	2005	2006	2007
New Years Day		1/1	1/1	1/1	1/1
Martin L. King Day		1/19	1/17	1/16	1/15
Presidents Day		2/16	2/21	2/20	2/19
Good Friday		4/9	3/25	4/14	4/6
Memorial Day		5/31	5/30	5/29	5/28
Independence Day		7/5	7/4	7/4	7/4
Labor Day		9/6	9/5	9/4	9/3
Thanksgiving Day		11/25	11/24	11/23	11/22
Christmas Day	12/25	12/25	12/25	12/25	12/25

* Record Dates in dividend months (February, May, August and November) are established as 3rd Wednesday of month unless that day is 15th, then date is 16th.

SCHEDULE II

UNITED STATES STEEL CORPORATION COMMON STOCK
DIVIDEND REINVESTMENT AND
STOCK PURCHASE PLAN

PLAN SERVICE FEES

ENROLLMENT FEE FOR NEW INVESTORS.........	$10.00 per Account Enrollment
REINVESTMENT OF DIVIDENDS................	No Charge
PURCHASE OF SHARES (via check)...........	$0.05 per Share
PURCHASE OF SHARES (via Automatic Investment)............................	No Charge
SALE OF SHARES:	
Transaction Fee.....................	No Charge
Trading Fee.........................	$0.10 per Share
GIFT OR TRANSFER OF SHARES...............	No Charge
SAFEKEEPING OF STOCK CERTIFICATES........	No Charge
CERTIFICATE ISSUANCE.....................	No Charge
RETURNED CHECKS..........................	$25.00 per Check
DUPLICATE STATEMENTS:	
Current Year........................	No Charge
Prior Year(s).......................	$5.00 per Year, up to $25 Maximum

The fee for duplicate statements must be paid in advance. In all other cases, the applicable fees will be deducted from either the investment or proceeds from a sale.

Any trading fees paid by USS for which you are not charged will be reported to you as taxable income on Form 1099-Div.

Depending upon whether U. S. Steel is an Administrator, U. S. Steel may receive all, or a portion, of the fees related to Plan services. Our estimated annual cost to operate the Plan is $400,000. Some or all of these costs may be recovered through these Plan service fees.

All fees, including those for which there is currently "No Charge", are subject to change; however, we will not change any fees without first notifying you.

SCHEDULE III

ADDITIONAL INFORMATION

For recorded information concerning the following Plan features, Call (412) 433-4707.

- Current Administrator Information
- Discount
- Threshold Price
- Requests for Waivers
- Source of Shares--Open Market Purchase or U. S. Steel Issuance

CURRENT ADMINISTRATOR INFORMATION

We currently have two Administrators of the Plan, Wells Fargo Shareowner Services ("Wells Fargo") and U. S. Steel Shareholder Services. Wells Fargo is the Initial Purchase Administrator and handles all initial purchases, that is purchases by those who do not own any of our common stock at the time of their first Plan purchase. U. S. Steel Shareholder Services is the General Administrator and will administer all other transactions.

Initial Purchase Administrator

For those who do not currently own any common stock of United States Steel Corporation, please direct all initial inquiries, initial enrollment forms, and initial purchase monies to the Initial Purchase Administrator, Wells Fargo, at:

WELLS FARGO SHAREOWNER SERVICES
P.O. BOX 64856
ST. PAUL, MN 55164-0856
1-866-280-0244

Please make all initial purchase checks payable to WELLS FARGO SHAREOWNER SERVICES.

General Administrator
For all purchases and inquiries, other than those respecting initial purchases (see above), about the Plan, please contact the General Administrator, United States Steel Shareholder Services:

<Table>
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<S>	<C>
Toll-free Calls:	(866)433-4801
Local Calls:	(412)433-4801
Facsimile:	(412)433-4818
Email:	SHAREHOLDERSERVICES@USS.COM

</Table>

Make all checks, other than for first time purchases by non-owners of our common Stock (see Initial Purchase Administrator, above), payable to: UNITED STATES STEEL CORPORATION.

Send written [illegible]

any of the securities being registered which remain unsold at the termination of the offering.

(b) The Corporation hereby undertakes that, for purposes of determining any liability under the Securities Act of 1933, each filing of the Corporation's annual report pursuant to Section 13(a) or Section 15(d) of the Securities Exchange Act of 1934 that is incorporated by reference in the Registration Statement shall be deemed to be a new registration statement relating to the securities offered therein and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(c) Insofar as indemnification for liabilities arising under the Securities Act of 1933 may be permitted to directors, officers and controlling persons of the Corporation pursuant to the foregoing provisions, or otherwise, the Corporation has been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Securities Act of 1933 and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the Corporation of expenses incurred or paid by a director, officer or controlling person of the Corporation in the successful defense of any action, suit

or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the Corporation will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification is against public policy as expressed in the Securities Act of 1933 and will be governed by the final adjudication of such issue.

SIGNATURES

PURSUANT TO THE REQUIREMENTS OF THE SECURITIES ACT OF 1933, AS AMENDED, THE REGISTRANT HAS DULY CAUSED THIS REGISTRATION STATEMENT ON FORM S-3 TO BE SIGNED ON ITS BEHALF BY THE UNDERSIGNED, THEREUNTO DULY AUTHORIZED, IN THE CITY OF PITTSBURGH, COMMONWEALTH OF PENNSYLVANIA, ON JANUARY 27, 2004.

UNITED STATES STEEL CORPORATION

By: /s/ LARRY G. SCHULTZ

Name: Larry G. Schultz
Title: Vice President & Controller

PURSUANT TO THE REQUIREMENTS OF THE SECURITIES ACT OF 1933, AS AMENDED, THIS REGISTRATION STATEMENT ON FORM S-3 HAS BEEN SIGNED BELOW BY THE FOLLOWING PERSONS IN THE CAPACITIES INDICATED ON JANUARY 27, 2004.

<Table>
<Caption>

SIGNATURE	TITLE
<S>	<C>
* Thomas J. Usher	Chief Executive Officer and Chairman of Board (Principal Executive Officer and Director)
* Gretchen R. Haggerty	Executive Vice President, Treasurer and Chief Financial Officer (Principal Financial Officer)
/S/ LARRY G. SCHULTZ Larry G. Schultz	Vice President & Controller (Controller)
* J. Gary Cooper	Director
* Robert J. Darnall	Director
* Roy G. Dorrance	Vice Chairman and Director
*	Director

	Corporation's Form 10-K for the year ended December 31, 2002).
*5	Opinion of Robert M. Stanton, Esq. regarding the validity of United States Steel Corporation common stock to be issued pursuant to this Registration Statement.
23.1	Consent of PricewaterhouseCoopers LLP.
*23.2	Consent of Robert M. Stanton, Esq. is contained in the opinion of counsel filed as Exhibit 5.
23.3	Consent of Ernst & Young LLP.
*24	Powers of Attorney

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* Previously filed.

Exhibit 23.1

CONSENT OF INDEPENDENT ACCOUNTANTS

We hereby consent to the incorporation by reference in this Registration Statement on Form S-3 of our report dated February 25, 2003, except for Note 8 which is as of November 7, 2003 relating to the financial statements, which appear in United States Steel Corporation's Current Report on Form 8-K dated November 13, 2003. We also hereby consent to the incorporation by reference in this Registration Statement on Form S-3 of our report dated February 25, 2003, relating to the financial statement schedule, which appears in United States Steel Corporation's Annual Report on Form 10-K for the year ended December 31, 2002. We also consent to the reference to us under the heading "Experts" in such Registration Statement.

/s/ PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP
Pittsburgh, Pennsylvania
January 27, 2004

EXHIBIT 23.3

CONSENT OF INDEPENDENT AUDITORS

We consent to the reference to our firm under the caption "Experts" and to the use of our report dated February 5, 2003 except for Notes 1 and 10, as to which the date is March 25, 2003, with respect to the consolidated financial statements of National Steel Corporation and Subsidiaries (Debtor-in-Possession) incorporated by reference in Amendment No. 3 of Registration Statement (Form S-3 No. 333-108131) and the related Prospectus of United States Steel Corporation for the registration of its common stock

/s/ Ernst & Young LLP
Indianapolis, Indiana
January 20, 2004