

UNITED STATES STEEL CORP
 Form 4
 May 26, 2005

FORM 4

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

OMB APPROVAL

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STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

(Print or Type Responses)

1. Name and Address of Reporting Person *
 SANDMAN DAN D

2. Issuer Name and Ticker or Trading Symbol
 UNITED STATES STEEL CORP
 [X]

5. Relationship of Reporting Person(s) to Issuer

(Check all applicable)

(Last) (First) (Middle)
 600 GRANT STREET
 (Street)

3. Date of Earliest Transaction (Month/Day/Year)
 05/24/2005

Director 10% Owner
 Officer (give title below) Other (specify below)
 Vice Chrmn-Chf Lgl Adm Offcer

PITTSBURGH, PA 15219-2800
 (City) (State) (Zip)

4. If Amendment, Date Original Filed(Month/Day/Year)

6. Individual or Joint/Group Filing(Check Applicable Line)
 Form filed by One Reporting Person
 Form filed by More than One Reporting Person

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)	4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)	5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	V	Amount	(D)	Price
United States Steel Corporation Common Stock	05/24/2005		A		5,500	A	\$ 40.37
United States Steel Corporation Common Stock	05/24/2005		F		7,006	D	\$ 40.37
United States Steel	05/24/2005		A ⁽¹⁾		6,000	A	\$ 40.37

Corporation
Common
Stock

United
States Steel

Corporation 05/24/2005 D⁽²⁾ 2,250 D \$ 0 107,144.6058 D
Common
Stock

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

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Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned
(e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)	5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)	6. Date Exercisable and Expiration Date (Month/Day/Year)	7. Title and Amount of Underlying Securities (Instr. 3 and 4)
				Code	V (A) (D)	Date Exercisable Expiration Date	Title Amount or Number of Shares
Stock Option	\$ 40.37	05/24/2005		A	58,000	05/24/2006 05/24/2013	Common Stock 58,000

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
SANDMAN DAN D 600 GRANT STREET PITTSBURGH, PA 15219-2800	X		Vice Chrmn-Chf Lgl Adm Offer	

Signatures

B. E. Lammel by Power of Attorney
05/26/2005

**Signature of Reporting Person

Date

Explanation of Responses:

* If the form is filed by more than one reporting person, *see* Instruction 4(b)(v).

** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. *See* 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

(1) Performance restricted stock grant which will vest 1/2 in 2007 and 1/2 in 2008 subject to 2005 performance and continued employment.

(2) Forfeiture of Restricted Stock.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure.

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