GENDELL JEFFREY L ET AL Form SC 13G/A February 13, 2007

> SECURITIES & EXCHANGE COMMISSION Washington, D.C. 20549

> > SCHEDULE 13G/A* (Rule 13d-102)

> > Amendment No. 2

INFORMATION TO BE INCLUDED IN STATEMENTS FILED PURSUANT TO RULES 13d-1(b), (c) AND (d) AND AMENDMENTS THERETO FILED PURSUANT TO 13d-2(b)

United States Steel Corporation (Name of Issuer)

Common Stock (Title of Class of Securities)

> 912909108 (CUSIP Number)

December 31, 2006 (Date of event which requires filing of this statement)

Check the appropriate box to designate the rule pursuant to which this Schedule 13G is filed:

[] Rule 13d-1(b)
[X] Rule 13d-1(c)
[] Rule 13d-1(d)

(Page 1 of 10 Pages)

*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for purposes of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

CUSIP No. 912909108	13G/A	Page 2 of 10 Pages

(1)	NAMES	OF REPORT	ING PERSONS				
	I.R.S	. IDENTIFI	CATION NO.				
	OF AB	OVE PERSON	S (ENTITIES				
				Tontine	Overseas Ass	ociates,	L.L.C.
(2)	CHECK	THE APPRO	PRIATE BOX I	F A MEMBER	OF A GROUP *	* (a) (b)	
(3)	SEC U	SE ONLY					
(4)	CITIZ		PLACE OF ORG Delaware	GANIZATION			
NUMBER OF) SOLE VO	TING POWER				
SHARES					-0-		
BENEFICIAI	LLY (6) SHARED	VOTING POWEF				
OWNED BY					2,377,731		
EACH	(7) SOLE DI	SPOSITIVE PC	WER			
REPORTING					-0-		
PERSON WIT	ГН (8) SHARED	DISPOSITIVE	POWER			
					2,377,731 		
(9)		TE AMOUNT REPORTING	BENEFICIALLY PERSON	OWNED			
					2,377,731		
(10)			AGGREGATE AM ES CERTAIN S				[]
(11)		OF CLASS	REPRESENTED				
					2.01%		
(12)	TYPE OF	REPORTING	PERSON **		IA		
		** SEE	INSTRUCTION	IS BEFORE F	ILLING OUT!		
CUSIP No.	9129091	08	13G/	A	Pag	e 3 of 1	0 Pages
(1)	I.R.S	. IDENTIFI	ING PERSONS CATION NO. S (ENTITIES		Partners, L.	P.	
(2)					OF A GROUP *	* (a) (b)	
		SE ONLY					

(4) CITIZENSHIP OR PLACE OF ORGANIZATION Delaware _____ NUMBER OF (5) SOLE VOTING POWER -0-SHARES _____ BENEFICIALLY (6) SHARED VOTING POWER 4,003,178 _____ OWNED BY _____ EACH (7) SOLE DISPOSITIVE POWER -0-REPORTING _____ PERSON WITH (8) SHARED DISPOSITIVE POWER 4,003,178 (9) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 4,003,178 _____ CHECK BOX IF THE AGGREGATE AMOUNT (10) IN ROW (9) EXCLUDES CERTAIN SHARES ** [] _____ (11) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9) 3.38% _____ _____ (12) TYPE OF REPORTING PERSON ** PN ------** SEE INSTRUCTIONS BEFORE FILLING OUT! CUSIP No. 912909108 13G/A Page 4 of 10 Pages _____ NAMES OF REPORTING PERSONS (1)I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY) Tontine Management, L.L.C. _____ (2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP ** (a) [X] (b) [] _____ (3) SEC USE ONLY ------_____ (4) CITIZENSHIP OR PLACE OF ORGANIZATION Delaware _____ ------NUMBER OF (5) SOLE VOTING POWER -0-_____ SHARES _____ BENEFICIALLY (6) SHARED VOTING POWER 4,003,178 OWNED BY -----_____

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REPORTING PERSON WITH (8) SHARED DISPOSITIVE POWER 4,003,178 (9) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON (10) CHECK BOX IF THE ACGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES ** (1) (1) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9) 3.28% (12) TYPE OF REPORTING PERSON ** IA ** SEE INSTRUCTIONS BEFORE FILLING OUT! CUSIP NO. 912909108 13G/A Page 5 of 10 Pages (1) NAMES OF REPORTING PERSONS I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY) (1) NAMES OF REPORTING PERSONS I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY) (2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP ** (1) [1] (2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP ** (1) [2] (3) SEC USE ONLY (4) CITIZENSHIP OR PLACE OF ORGANIZATION UNITED STATES EENEFICIALLY (6) SHARED VOTINC POWER 270,000 SHARES EENEFICIALLY (6) SHARED VOTINC POWER C, 380,939 (9) AGGREGATE AMOUNT BENFFICIALLY OWNED BY EACH REPORTING PERSON (3) AGGREGATE AMOUNT BENFFICIALLY OWNED BY EACH REPORTING PERSON (3) AGGREGATE AMOUNT BENFFICIALLY OWNED BY EACH REPORTING PERSON (4) AGGREGATE AMOUNT BENFFICIALLY OWNED (4) AGGREGATE AMOUNT BENFFICIALLY OWNED (5) AGGREGATE AMOUNT BE	EACH		(7)	SOLE DI	ISPOSITIVE 1	POWER	-0-				
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CUSIP No. 912909108 13G/A Page 5 of 10 Pages	(12)	TYPE	OF R	EPORTING	G PERSON **		IA				
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6,380,939 OWNED BY			(5)	SOLE VO	DTING POWER		270,000				
EACH (7) SOLE DISPOSITIVE POWER 270,000 REPORTING PERSON WITH (8) SHARED DISPOSITIVE POWER 6,380,939 (9) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON	BENEFICIAL	ιLΥ	(6)	SHARED	VOTING POW		6,380,939				
270,000 REPORTING	OWNED BY										
PERSON WITH (8) SHARED DISPOSITIVE POWER 6,380,939 (9) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON	EACH		(7)	SOLE DI	ISPOSITIVE 1	POWER	270,000				
6,380,939 (9) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON	REPORTING										
BY EACH REPORTING PERSON	PERSON WIT	`Н	(8)	SHARED	DISPOSITIV		6,380,939				
	(9)						6,650,939				

(10)	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES	** []
(11)	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)	5.61%
(12)	TYPE OF REPORTING PERSON **	IN

** SEE INSTRUCTIONS BEFORE FILLING OUT!

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Item 1(a). Name of Issuer:

The name of the issuer is United States Steel Corporation (the "Company").

Item 1(b). Address of Issuer's Principal Executive Offices:

The Company's principal executive offices are located at 600 Grant Street, Pittsburgh, PA 15219.

Item 2(a). Name of Person Filing:

This statement is filed by:

- (i) Tontine Overseas Associates, L.L.C., a limited liability company organized under the laws of the State of Delaware ("TOA"), which serves as investment manager to Tontine Overseas Fund Ltd., a Cayman Islands Corporation ("TO") and certain separately managed accounts, with respect to the shares of Common Stock directly owned by TO and the separately managed accounts;
- (ii) Tontine Partners, L.P., a Delaware limited partnership ("TP") with respect to the shares of Common Stock directly owned by it;
- (iii) Tontine Management, L.L.C., a limited liability company organized under the laws of the State of Delaware ("TM"), with respect to the shares of Common Stock directly owned by TP;
- (iv) Jeffrey L. Gendell, a United States citizen ("Mr. Gendell") with respect to the shares of Common Stock directly owned by himself, TO, TP and the separately managed accounts.

The foregoing persons are hereinafter sometimes collectively referred to as the "Reporting Persons." Any disclosures herein with respect to persons other than the Reporting Persons are made on information and belief after making inquiry to the appropriate party.

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Item 2(b). Address of Principal Business Office or, if None, Residence:

The address of the business office of each of the Reporting Persons is 55 Railroad Avenue, Greenwich, Connecticut 06830.

Item 2(c). Citizenship:

See Item 2(a) above.

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

Common Stock, No par value (the "Common Stock")

Item 2(e). CUSIP Number:

912909108

Item 3. If this statement is filed pursuant to Rules 13d-1(b) or 13d-2(b) or (c), check whether the person filing is a:

- (a) [] Broker or dealer registered under Section 15 of the Act,
- (b) [] Bank as defined in Section 3(a)(6) of the Act,
- (c) [] Insurance Company as defined in Section 3(a)(19) of the Act,
- (d) [] Investment Company registered under Section 8 of the Investment Company Act of 1940,
- (e) [] Investment Adviser in accordance with Rule 13d-1(b)(1)(ii)(E),
- (f) [] Employee Benefit Plan or Endowment Fund in accordance with 13d-1(b)(1)(ii)(F),
- (g) [] Parent Holding Company or control person in accordance with Rule 13d-1(b)(1)(ii)(G),
- (h) [] Savings Association as defined in Section 3(b) of the Federal Deposit Insurance Act,
- (i) [] Church Plan that is excluded from the definition of an investment company under Section 3(c)(14) of the Investment Company Act of 1940,
- (j) [] Group, in accordance with Rule 13d-1(b)(1)(ii)(J).

Not applicable.

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Item 4. Ownership.		
	eas Associates, L.L.C. Int beneficially owned: 2	,377,731
(b) Perc	ent of class: 2.01% The	percentages used herein and
in the rest of Item 4 are c	alculated based upon the	118,474,256 shares of Common
Stock issued and outstanding	g as of November 1, 2006	as reflected in the
Company's Form 10-Q for the	quarterly period ended	September 30, 2006.
(c)(i) S	ole power to vote or dir	ect the vote: -0-
(ii) Si	hared power to vote or d	lirect the vote: 2,377,731

- (iii) Sole power to dispose or direct the disposition: -0-
- (iv) Shared power to dispose or direct the disposition: 2,377,731

- B. Tontine Partners, L.P.
 - (a) Amount beneficially owned: 4,003,178
 - (b) Percent of class: 3.38%
 - (c)(i) Sole power to vote or direct the vote: -0-
 - (ii) Shared power to vote or direct the vote: 4,003,178
 - (iii) Sole power to dispose or direct the disposition: -0-
 - (iv) Shared power to dispose or direct the disposition: 4,003,178
- C. Tontine Management, L.L.C.
 - (a) Amount beneficially owned: 4,003,178
 - (b) Percent of class: 3.38%
 - (c) (i) Sole power to vote or direct the vote: -0-
 - (ii) Shared power to vote or direct the vote: 4,003,178
 - (iii) Sole power to dispose or direct the disposition: -0-(iv) Shared power to dispose or direct the disposition:
 - 4,003,178

D. Jeffrey L. Gendell

- (a) Amount beneficially owned: 6,650,909
- (b) Percent of class: 5.61%
- (c)(i) Sole power to vote or direct the vote: 270,000
- (ii) Shared power to vote or direct the vote: 6,380,939 (iii) Sole power to dispose or direct the disposition:
 - 270,000

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Item 5. Ownership of Five Percent or Less of a Class.

Not applicable.

Item 6. Ownership of More than Five Percent on Behalf of Another Person.

TM, the general partner of TP, has the power to direct the affairs of TP, including decisions respecting the disposition of the proceeds from the sale of the shares of the Company. Mr. Gendell is the managing member of TM and TOA, and in that capacity directs their operations. Each of the clients of TOA has the power to direct the receipt of dividends from or the proceeds of sale of such shares.

Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on by the Parent Holding Company.

Not applicable.

Item 8. Identification and Classification of Members of the Group.

See Item 2.

Item 9. Notice of Dissolution of Group.

Not applicable.

Item 10. Certification.

Each of the Reporting Persons hereby makes the following certification:

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

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SIGNATURES

After reasonable inquiry and to the best of our knowledge and belief, the undersigned certify that the information set forth in this statement is true, complete and correct.

DATED: February 5, 2007

/s/ JEFFREY L. GENDELL Jeffrey L. Gendell, individually, and as managing member of Tontine Management, L.L.C., general partner of Tontine Partners, L.P. and as managing member of Tontine Overseas Associates, L.L.C.