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UNITED STATES STEEL CORP

Form 8-K

February 06, 2009

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

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FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of  
The Securities Exchange Act of 1934

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Date of Report (Date of earliest event reported):  
February 4, 2009

United States Steel Corporation

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(Exact name of registrant as specified in its charter)

Delaware	1-16811	25-1897152
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(State or other jurisdiction of incorporation)	(Commission File Number)	(IRS Employer Identification No.)
600 Grant Street, Pittsburgh, PA		15219-2800
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(Address of principal executive offices)		(Zip Code)

(412) 433-1121  
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(Registrant's telephone number,  
including area code)

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Check the appropriate box below if the Form 8-K filing is intended to  
simultaneously satisfy the filing obligation of the registrant under any of the  
following provisions:

- [ ] Written communications pursuant to Rule 425 under the Securities Act (17  
CFR 230.425)
- [ ] Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR  
240.14a-12)
- [ ] Pre-commencement communications pursuant to Rule 14d-2(b) under the  
Exchange Act (17 CFR 240.14d-2(b))
- [ ] Pre-commencement communications pursuant to Rule 13e-4(c) under the  
Exchange Act (17 CFR 240.13e-4(c))

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Item 5.02 Departure of Directors or Certain Officers; Election of Directors; Appointment of Certain Officers; Compensatory Arrangements of Certain Officers.

Effective February 4, 2009, United States Steel Corporation ended the enrollment period under a voluntary early retirement program (a "VERP") that had been offered to certain of its non-represented employees in the United States. Retirements will be effective February 28, 2009, except that the Corporation may elect to delay certain participants' retirement dates under the program. The principal terms of the VERP include one additional year of service and age to be added to each participant's service and age for benefit accrual and early retirement eligibility purposes under the relevant pension plans, and one year of salary will be paid to each participant. Additionally, the rate used to determine any lump sum calculation will be protected for those participants the Corporation determines will retire after February 28, 2009. A form of the VERP program is filed herewith as Exhibit 99.1.

Item 8.01. Other Events

On February 6, 2009, United States Steel Corporation announced that approximately 500 employees have elected to retire under the VERP described above. A copy of the press release in substantially the form released is filed herewith as Exhibit 99.2.

Item 9.01. Financial Statements and Exhibits

(d) Exhibits

99.1 A form of the VERP program

99.2 Press release titled "U. S. Steel Announces Results of  
Successful Voluntary Early Retirement Program"

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

UNITED STATES STEEL CORPORATION

By /s/ Larry G. Schultz

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Larry G. Schultz  
Senior Vice President & Controller

Dated: February 6, 2009