

Registration No. 033-60667

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

POST-EFFECTIVE AMENDMENT NO. 2
TO
FORM S-8
REGISTRATION STATEMENT
UNDER THE SECURITIES ACT OF 1933

UNITED STATES STEEL CORPORATION(1)
(Exact name of Registrant as Specified in Its Charter)

DELAWARE
(State or Other Jurisdiction
of Incorporation or Organization)

25-1897152
(I.R.S. Employer
Identification Number)

600 GRANT STREET PITTSBURGH, PA
(Address of Principal Executive Offices)

15219-2800
(Zip Code)

PARITY INVESTMENT BONUS
(Full Title of the Plan)

Dan D. Sandman
Vice Chairman and Chief Legal & Administrative Officer,
General Counsel and Secretary
United States Steel Corporation
600 Grant Street, Pittsburgh, PA 15219-2800
(Name and Address of Agent For Service)

(412) 433-1121
(Telephone Number, Including Area Code, of Agent For Service)

(1) This Post-Effective Amendment No. 2 is being filed by United States Steel Corporation as successor issuer to USX Corporation pursuant to Rule 414 promulgated under the Securities Act of 1933, as amended.

POST-EFFECTIVE AMENDMENT NO. 2 TO REGISTRATION STATEMENT

GENERAL

This Post-Effective Amendment No. 2 ("Post-Effective Amendment No. 2") to the Registration Statement on Form S-8 (File No. 033-60667) (the "Registration Statement") of Marathon Oil Corporation, a Delaware corporation formerly known as USX Corporation ("MOC"), is filed pursuant to Rule 414 promulgated under the Securities Act of 1933, as amended (the "Act"), by United States Steel Corporation ("USS" or the "Corporation"). In connection with the Separation (as defined below), USS hereby adopts this Registration Statement as its own for all purposes under the Act and the Securities Exchange Act of 1934, as amended (the "Exchange Act"). After giving effect to the filing of this Post-Effective Amendment No. 2, USS will be the issuer of the shares of common stock, par value \$1.00 per share ("United States Steel Corporation Common Stock"), covered by this Registration Statement and MOC will not 4# Regis Corporatithhhhhhhhhh

THE SEPARATION

On July 31, 2001, the Board of Directors of MOC approved a Plan of Reorganization (the "Plan of Reorganization") to separate MOC into two independent companies (the "Separation"). The Separation became effective as of 11:59 p.m. on December 31, 2001. As a result of the Separation, the businesses of the U. S. Steel Group of MOC (the "Steel Group") are now owned and operated by United States Steel Corporation, an independent, publicly traded company wholly owned by the wne ah

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All documents filed by USS with the Commission pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act, subsequent to the date of this Registration Statement and prior to

the filing of a post-effective amendment to this Registration Statement that indicates that all securities offered hereby have been sold or that de-registers all securities then remaining unsold, shall be deemed to be incorporated in this Registration Statement by reference and to be a part hereof from the date of filing of such documents.

Any statement contained in this Registration Statement, in an amendment hereto, or in a document incorporated by reference herein, shall be deemed modified or superseded for purposes of this Registration Statement to the extent that a statement contained herein, in any subsequently filed supple 14 an pple 14 aatq

which involve intentional misconduct or a knowing violation of law, (iii)

securities being registered, the registrant 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 by it is against public policy as expressed in the Act 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 certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Post-Effective Amendment No. 2 to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Pittsburgh, Commonwealth of Pennsylvania, on January 8, 2002.

UNITED STATES STEEL CORPORATION

By: /s/ Gretchen R. Haggerty

 Gretchen R. Haggerty
 Senior Vice President and Controller

Pursuant to the requirements of the Securities Act of 1933, as amended, this Post-Effective Amendment No. 2 to the Form S-8 Registration Statement has been signed below by the following persons in the capacities indicated on January 8, 2002.

<TABLE>
 <CAPTION>

<S>	NAME	<C>	TITLE
	*		Chairman of Board, Chief Executive Officer and President (Principal Executive Officer and Director)
-----	Thomas J. Usher		
	*		Vice Chairman & Chief Financial Officer (Principal Financial Officer, and Director)
-----	John P. Surma, Jr.		
	/s/ Gretchen R. Haggerty		Senior Vice President and Controller (Controller)
-----	Gretchen R. Haggerty		
	*		Director
-----	J. Gary Cooper		
	*		Director
-----	Robert J. Darnall		
	*		Vice Chairman and Director
-----	Roy G. Dorrance		
	*		Director
-----	Shirley Ann Jackson		
	*		Director
-----	Charles R. Lee		
	*		Director
-----	Paul E. Lego		

</TABLE>

<TABLE>
 <CAPTION>

<S>	NAME	<C>	TITLE
	*		Director
-----	John F. McGillicuddy		
	*		

Vice Chairman and Director

Dan D. Sandman

*

Director

Seth E. Schofield

*

Director

John W. Snow

*

Director

Douglas C. Yearley

* By: /s/ Gretchen R. Haggerty

Gretchen R. Haggerty, attorney-in fact

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EXHIBIT INDEX

Exhibit
Number

Description

4(a) Rights Agreement, dated as of December 31, 2001, by and between USS
and Mellon

United States Steel Corporation
Law Department
600 Grant Street
Pittsburgh, PA 15219-2800
412 433 2877
Fax: 412 433 2811
email: rmstanton@uss.com

ROBERT M. STANTON
Assistant General Counsel-
Corporate

January 8, 2002

Board of Directors
United States Steel Corporation
600 Grant Street
Pittsburgh, Pennsylvania 15219-2800

Attention: Mr. Thomas J. Usher, Chairman of the Board,
Chief Executive Officer and President

To the Board of Directors:

I, Robert M. Stanton, Assistant General Counsel and Assistant Secretary of United States Steel Corporation, a Delaware corporation ("USS"). I refer to Post Effective Amendment No. 2 to the Registration Statement on Form S-8 (033-60667), originally filed on February 1, 2001, as Amendment No. 2 to the Registration Statement on Form S-8 (033-60667).

CONSENT OF INDEPENDENT ACCOUNTANTS

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 (No. 033-60667) of United States Steel Corporation of our report dated February 7, 2001 relating to the combined financial statements of United States Steel, which are included in USX Corporation's Proxy Statement on Schedule 14A, filed on August 15, 2001. We also consent to the incorporation by reference in this Registration Statement on Form S-8 of United States Steel Corporation of our reports dated February 7, 2001 relating to the Consolidated Financial Statements and Financial Statement Schedule of USX Corporation and the Financial Statements of the U. S. Steel Group, which are included in USX Corporation's Annual Report on Form 10-K/A for the year ended December 31, 2000.

/s/ PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP
Pittsburgh, PA 15219-2974
January 8, 2002

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS:

That, effective immediately following the Separation (as defined in the Agreement and Plan of Reorganization between USX Corporation and United States Steel LLC dated as of July 31, 2001), the undersigned does hereby make, constitute and appoint John P. Surma, Jr., Albert E. Ferrara, Jr. and Gretchen R. Haggerty, or any one of them, my true and lawful attorneys-in-fact, each with the power of substitution and resubstitution, to sign, execute and file for me and on my behalf one or more registration statements registering United States Steel Corporation common stock to be issued pursuant to various employee benefit plans and dividend reinvestment/direct stock purchase plans as may be required and/or contemplated in connection with the Separation, and any exhibits thereto, including post-effective amendments to existing registration statements of USX Corporation (for adoption by United States Steel Corporation), on forms prescribed by the Securities and Exchange Commission (collectively, "Registration Statements"), and any and all amendments to the Registration Statements or further registration statements to be filed with the Securities and Exchange Commission pursuant to the Securities Act of 1933, as amended, in such form as they or any one or more of them may approve, and to do any and all other acts which said attorneys-in-fact may deem necessary or desirable to enable United States Steel Corporation to comply with said Act and the rules and regulations thereunder.

IN WITNESS WHEREOF, I have hereunto set my hand this 27th day of November, 2001.

/s/ J. Gary Cooper

J. Gary Cooper

POWER OF ATTORNEY

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That, effective immediately following the Separation (as defined in the Agreement and Plan of Reorganization between USX Corporation and United States Steel LLC dated as of July 31, 2001), the undersigned does hereby make, constitute and appoint John P. Surma, Jr., Albert E. Ferrara, Jr. and Gretchen R. Haggerty, or any one of them, my true and lawful attorneys-in-fact, each with the power of substitution and resubstitution, to sign, execute and file for me and on my behalf one or more registration statements registering United States Steel Corporation common stock to be issued pursuant to various employee benefit plans and dividend reinvestment/direct stock purchase plans as may be required and/or contemplated in connection with the Separation, and any exhibits thereto, including post-effective amendments to existing registration statements of USX Corporation (for adoption by United States Steel Corporation), on forms prescribed by the Securities and Exchange Commission (collective st

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2001.

/s/ Douglas C. Yearley

Douglas C. Yearley