

UNITED STATES STEEL CORP  
Form DEFA14A  
April 14, 2005

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

**SCHEDULE 14A**

Proxy Statement Pursuant to Section 14(a) of  
the Securities Exchange Act of 1934 (Amendment No. )

Filed by the Registrant

Filed by a Party other than the Registrant

Check the appropriate box:

- Preliminary Proxy Statement
- Confidential, for Use of the Commission Only (as permitted by Rule 14a-6(e)(2))**
- Definitive Proxy Statement
- Definitive Additional Materials
- Soliciting Material Pursuant to §240.14a-12

**United States Steel Corporation**

(Name of Registrant as Specified In Its Charter)

(Name of Person(s) Filing Proxy Statement, if other than the Registrant)

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- No fee required.
- Fee computed on table below per Exchange Act Rules 14a-6(i)(1) and 0-11.
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[The following letter was mailed by United States Steel Corporation to certain of its institutional investors beginning on April 14, 2005.]

United States Steel Corporation  
600 Grant Street  
Pittsburgh, PA 15219-2800

**Dan D. Sandman**  
Vice Chairman and  
Chief Legal & Administrative  
Officer, General Counsel and  
Secretary

[USS logo]

April 14, 2005

[Shareholder]

Ladies and Gentlemen:

Our 2005 Proxy Statement (enclosed for your convenience) includes two proposals respecting incentive plans. Proposal No. 3 relates to an omnibus stock plan that will provide flexibility to our Compensation & Organization Committee in administering long-term incentives and contains incentives that comply with Section 162(m) of the Internal Revenue Code. Proposal No. 4 relates to an annual incentive plan and is also designed to comply with the requirements of Section 162(m).

We welcome any questions you may have regarding either of these plans. You may contact me through Nick Harper (412-433-1184). If desired, we can make arrangements to discuss any issues with you in person.

Our Board of Directors recommends votes For Proposals No. 3 and 4. Additionally, you may have seen Institutional Shareholder Services and Glass Lewis & Co.'s reports recommending votes in favor of both of these proposals. We encourage you to vote, and your support of these proposals would be appreciated.

Thank you.

Sincerely,

/s/ Dan D. Sandman

Enclosure

BEL:bel

Cc: W. Nicholas Harper

John P. Surma

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