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**UNITED STATES  
SECURITIES AND EXCHANGE CORP**

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**PART I**

**INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS**

As permitted by the rules of the Securities and Exchange Commission (the "SEC"), this registration statement omits the information specified in Part I of Form S-8. The documents containing the information specified in Part I will be delivered to the participants in the USS 401(k) Plan for USW-Represented Employees as required by Rule 428(b)(1) under the Securities Act of 1933, as amended (the "Securities Act"). Such documents are not being filed with the SEC as part of this registration statement or as a prospectus or prospectus supplement pursuant to Rule 424. These documents and the documents incorporated by reference into this registration statement pursuant to Item 3u

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**Item 6. Indemnification of Directors and Officers.**

In accordance with Section 102(b)(7) of the Delaware General Corporation Law (the "DGCL"), the registrant's Amended and Restated Certificate of Incorporation limits personal liability of the registrant's directors to the registrant or the registrant's stockholders for monetary damages for any breach of fiduciary duty as a director, except (i) for breach of the director's duty of loyalty to the registrant and the registrant's stockholders, (ii) for acts and omissions not in good faith or that involve intentional misconduct or a knowing violation of law, (iii) under Section 174 of the DGCL or (iv) for any transaction from which the director derived an improper personal benefit.

Article V of the registrant's Amended and Restated By-Laws provides that the Company shall indemnify to the fullest extent permitted by law any person who is made or is threatened to be made a party or is involved in any action, suit, or proceeding whether civil, criminal, administrative or investigative by reason of the fact that he is or was

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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 Securities Act and will be governed by the final adjudication of such issue.

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**SIGNATURES**

Pursuant to the requirements of the Securities Act of 1933, 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 registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Pittsburgh, Commonwealth of Pennsylvania, on May 3, 2019.

UNITED STATES STEEL CORPORATION

By: \_\_\_\_\_  
/s/ Kimberly D. Fast  
Kimberly D. Fast  
*Acting Controller*

Each person whose signature appears below constitutes and appoints David B. Burritt, Duane D. Holloway and Kimberly D. Fast, and each of them, his or her true and lawful attorneys-in-fact and agents, with full power of substitution and resubstitution, for him or her and in his or her name, place and stead, in and to execute, file and cause to be filed, in and to the Secretary of the Pennsylvania State Board of Securities, all such documents, forms, applications, notices, reports, statements, certificates, affidavits, and other documents, instruments, and papers as may be required, and to do all such other acts and things as may be necessary or proper to carry out the purposes of this registration statement, and to execute, file and cause to be filed, in and to the Secretary of the Pennsylvania State Board of Securities, all such documents, forms, applications, notices, reports, statements, certificates, affidavits, and other documents, instruments, and papers as may be required, and to do all such other acts and things as may be necessary or proper to carry out the purposes of this registration statement.

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INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: SEP 16 2013

Employer Identification Number:

25-1897152

UNITED STATES STEEL CORPORATION  
C/O UNITED STATES STEEL CORP  
DARIN R HOFFNER  
600 GRANT ST ROOM 1381  
PITTSBURGH, PA 15219-2800

DLN:

17007038308003

Person to Contact:

JOSEPH A CHICK

ID# 31365

Contact Telephone Number:

(513) 263-4582

Plan Name:

USS 401 K PLAN FOR USW-REPRESENTED EMPLOYEES

Plan Number: 028

Dear Applicant:

We have made a favorable determination on the plan identified above based on the information you have supplied. Please keep this letter, the application forms submitted to request this letter and all correspondence with the Internal Revenue Service regarding your application for a determination letter in your permanent records. You must retain this information t re letacorme:

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for m d e t p o n d l e s





Requirements.

This is not a determination with respect to any language in the plan or any amendment to the plan that reflects Section 3 of the Defense of Marriage Act, Pub. L. 104-199, 110 Stat. 2419 (DOMA) or U.S. v. Windsor, 133 S. Ct. 2675 (2013), which invalidated that section.

The information on the enclosed addendum is an integral part of this determination. Please be sure to read and keep it with this letter.

We have sent a copy of this letter to your representative as indicated in the Form 2848 Power of Attorney or appointee as indicated by the Form 8821 Tax Information Authorization.

If you have questions concerning this matter, please contact the person whose name and telephone number are shown above.

Sincerely,

/s/ Andrew E. Zuckerman

Andrew E. Zuckerman  
Director, EP Rulings & Agreements

Enclosures:  
Publication 794  
Addendum

This determination letter considers the amendments executed on 10/11/12, 9/21/12, 7/9/12, 4/10/12, 1/31/12, 12/21/11, 11/18/11, 11/14/11, 11/8/11, 10/19/11, 10/12/11, 8/18/11, 8/16/11, 7/21/11, 6/24/11, 6/9/11, 5/16/11, 4/28/11, 3/31/11, 3/11/11, & 3/2/11.

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of United States Steel Corporation of our report dated February 15, 2019 relating to the financial statements, financial statement schedule and the effectiveness of internal control over financial reporting, which appears in United States Steel Corporation's Annual Report on Form 10-K for the year ended December 31, 2018.

/s/ PricewaterhouseCoopers LLP  
Pittsburgh, Pennsylvania  
May 3, 2019

*PricewaterhouseCoopers LLP, 600 Grant Street, Pittsburgh, PA 15219  
T: (412) 355 6000, F: (412) 355 8089, www.pwc.com/us*

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