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References in this Quarterly Report on Form 10-Q to "U. S. Steel," "the Company," "we," "us," and "our" refer to United State°t" N

[redacted]

[redacted]

Notes to Condensed Consolidated Financial Statements (Unaudited)

1. Basis of Presentation and Significant Accounting Policies

United States Steel Corporation (U. S. Steel, or the Company) produces and sells steel products, including flat-rolled and tubular products, in North America and Europe. Operations in North America also include iron ore and coke production facilities, railroad services and real estate operations. Operations in Europe also include coke production facilities.

The year-end Condensed Consolidated Balance Sheet data was derived from audited statements but does not include all disclosures required for complete financial statements by accounting principles generally accepted in the United States of America (U.S. GAAP). The other information in these condensed financial statements is unaudited but, in the opinion of management, reflects all adjustments necessary for a fair statement of the results for the periods covered. All such adjustments are of a normal recurring nature unless disclosed otherwise. These condensed financial statements, including notes, have been prepared in accordance with the applicable rules of the Securities and Exchange Commission and do not include all of the information and disclosures required by U.S. GAAP for complete financial statements. Additional information is contained in the United States Steel Corporation Annual Report on Form 10-K for the fiscal year ended December 31, 2019, which should be read in conjunction with these condensed financial statements.

Property, plant and equipment

U. S. Steel evaluates impairment of its property, plant and equipment whenever circumstances indicate that the carrying value may not be recoverable. We evaluate impairment of long-lived assets at the asset group level. Our asset groups are Flat-Rolled, welded tubular, seamless tubular and U. S. Steel Europe (USSE). Asset impairments are recognized when the carrying value of an asset group exceeds its recoverable amount as determined by the asset group's aggregate projected discounted cash flows.

During 2019, the challenging steel market environment in the U.S. and Europe and recent losses in the welded tubular asset group were considered triggering events for the Flat-Rolled, USSE and welded tubular asset groups. U. S. Steel completed a quantitative analysis of its long-lived assets for these asset groups and determined that the assets were not impaired. There were no triggering events for seamless tubular in 2019.

For the period ended March 31, 2020, the steep decline in oil prices that resulted from market oversupply and declining demand was considered a triggering event for the welded tubular and seamless tubular asset groups. A quantitative analysis was completed for both asset groups and a $263 million impairment, consisting of an impairment of $196 million for property, plant and equipment and $67 million for intangible assets (See Note 10) was recorded for the welded tubular asset group while no impairment was indicated for the seamless tubular asset group.

2. New Accounting Standards

In March 2020, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update 2020-04, *Facilitation of the Effects of Reference Rate Reform on Financ* [illegible]

There was a step-up to fair value for property, plant and equipment of $47 million and an intangible asset of $54 million that was recorded. The intangible asset arises from a land lease contract, und£ c

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Lease liability maturities as of March 31, 2020 are shown below.

(In millions)

[d] The ROCE awards granted in 2020 are not shown in the table above because they were granted in cash.

U. S. Steel recognized pretax stock-based compensation expense in the amount of $4 million and $8 million in the three-month periods ended March 31, 2020 and 2019, respectively.

As of March 31, 2020, total future compensation expense related to nonvested stock-based compensation arrangements was $30 million, and the weighted average period over which this expense is expected to be recognized is approximately 21 months.

Restricted stock units awarded as part of annual grants generally vest ratably over three years. Their fair value is the market price of the underlying common stock on the date of grant. Restricted stock units granted in connection with new-hire or retention grants generally cliff vest three years from the date of the grant.

TSR performance awards may vest 2020

[redacted]

The Credit Facility Agreement provides for borrowings at interest rates based on defined, short-term market rates plus a spread based on availability and includes other customary terms and conditions including restrictions on our ability to create certain liens and to consolidate, merge or transfer all, or substantially all, of our assets. The Credit Facility Agreement expires in October 2024. Maturity may be accelerated 91 days prior to the stated maturity of any outstanding senior debt if excess cash and credit facility availability do not meet the liquidity conditions set forth in the Credit Facility Agreement. Borrowings are secured by liens on certain North American inventory and trade accounts receivable. The value of our inventory and trade accounts receivable less specified reserves calculated with the Amended and Restated Credit Agreement supported the full ayheHht

equipment as determined at the lease inception date (totaling approximately $26 million at March 31, 2020) ɱŬ´ ǒ ɔ Uŀ ʎľ)

24. C

reportable business segments for the three months ended March 31, 2020

FX[b]

advantages. The Gary Works hot strip mill will further differentiate itself as a leader in heavy-gauge products in strategic markets. The Company currently has paused planned upgrades and will continue to evaluate the pace and timeline for completing the re charge for the welded tub

[redacted]

In July 2019, U. S. Steel began implementing a labor productivity strategy at USSK so that it could better compete in the European steel ma

We incurred $31 million of costs associated with the **December 24, 2018 Clairton coke making facility fire** in the three months ended March 31, 2019 (see Environmental Matters, Litigation and Contingencies in the Liquidity and Capital Resources section for more details).

Net° ĥ ž

BALANCE SHEET

Cash increased by $601 million from year-end 2019 primarily as a result of borrowings on our revolving credit facilities. See Note 7 to the Condensed Consolidated Financial Statements for further details.

Receivables from related parties decreased by $134 million primarily from the transaction to purchase USS-POSCO Industries (UPI) which included the assumption of $135 million of accounts payable owed to U. S. Steel for prior sales of steel substrate to UPI. This amount is reflected as a reduction in receivables from related parties as both the corresponding receivable and payable amounts between U. S. Steel and UPI are eliminated in consolidation upon acquisition. See Note 5 to the Condensed Consolidated Financial Statements for further details.

Inventories increased by $290 million from year-end 2019 primarily as a result of decreased sales and the addition of the UPI inventory amount to our Condensed Consolidated Balance Sheet.

Property, plant and equipment, net decreased by $40 million from year-end 2019 primarily due to a $196 million write-down of impaired welded tubular assets (see Note 1 to the Condensed Consolidated Financial Statements for further details) partially offset by additional property, plant and equipment of $97 million due to the consolidation of UPI as a result of the acquisition of the remaining 50% ownership interest and the level of capital expenditures exceeding depreciation expense.

Intangibles - net decreased by $16 million from year-end 2019 primarily due to a $67 million write-down of impaired welded tubular intangible assets partially offset by an acquired intangible asset of $54 million related to a UPI electricity contract. See Note 10 to the Condensed Consolidated Financial Statements for further details.

Accounts payable and other accrued liabilities increased by $79 million from year-end 2019 primarily as a result of an increase in the days in accounts payable cash conversion cycle.

Current portion of long-term debt increased by $85 million from year-end 2019 primarily as a result of adding the UPI Amended Credit Facility acquired through U. S. Steel's purchase of the 50% ownership interest in UPI.

Long-term debt, less unamortized discount and debt issuance costs increased by $989 million from year-end 2019 primarily [illegible]
Fifth Credit Facility Agreement. See Note 16 to the Condensed Consolidated Financial Statements for further details.

Employee benefits increased by $52 million from year-end 2019 primarily as a result of adding the UPI other postretirement employee benefit plans to our Condensed Consolidated Balance Sheet.

Deferred credits and other noncurrent liabilities decreased by $86 million primarily from liabilities eliminated as a result of U. S. Steel's purchase of the 50% ownership interest in UPI and the change in value of the put option acquired with our purchase of Big River Steel.

CASH FLOW

Net cash used by operating activities was $142 million for the [illegible] ended [illegible] of U. S. S[illegible]

The increase in the accounts receivable turnover approximates 5 days for the three months ended March 31, 2020 as compared to the same period ended March 31, 2019 and is primarily due to receivable collections exceeding the decrease in sales from lower shipments and average realized prices across all of our segments. The decrease in the accounts receivable turnover approximates 2 days for the twelve months ended March 31, 2020 as compared to the same period ended [illegible] 2020

As of March 31, 2020, we had borrowings of $104 million under the

If U. S. Steel management determines that market conditions are favorable, after taking into account our liquidity requirements, including the amounts available under our existing credit facilities, we may seek opportunities to improve our liquidity position by raising capital through the issuance of equity or equity-linked securities, the incurrence of additional indebtedness, which may include the issuance of debt securities, including debt securities that may be convertible into our equity interests, secured by certain of our assets, and/or guaranteed by certain of our subsidiaries, or a combination of one or more of the foregoing transactions, which we may conduct through one or more public or private transactions.

The Company’s credit ratings were recently downgraded by three credit ratings agencies, all citing, among other things, the uncertainty in duration and impact of the COVID-19 outbreak on our business.

U. S. Steel management believes that U. S. Steel's liquidity will be adequate to satisfy our obligations for the foreseeable future, including obligations to complete currently authorized capital spending programs. Future requirements for U. S. Steel’s business needs, including the funding of acquisitions and capital expenditures, scheduled debt maturities, repurchase of debt, share buyback, contributions to employee benefit plans, and any amounts that may ultimately be paid in connection with contingencies, are expected to be financed by a combination of internally generated funds (including asset sales), proceeds from the sale of stock, borrowings, refinancings and other external financing sources. Certain of our credit facilities, including the Fifth Credit Facility Agreement, the USSK Credit Agreement and the ECA, contain standard terms and conditions including customary material adverse change clauses. If a material adverse change were to occur, our ability to fund future operating and capital requirements could be negatively impacted.

Environmental Matters, Litigation and Contingencies

Some of U. S. Steel’s facilities were in operation before 1900. Although the Company believes that its environmental practices have either led the industry or at least been consistent with prevailing industry practices, hazardous materials have been and may continue to be released at current or former operating sites or delivered to sites operated by third parties.

Our U.S. facilities are subject to environmental laws applicable in the U.S., including the Clean Air Act (CAA), the Clean Water Act (CWA), the R RY GRHWE(CW

No. 4:18-cv-03544 (N.D. Cal.), EPA has agreed to take final action on the SIP submittal no later than April 30, 2020. In addition, as noted in the Legal Proceedings section, U. S. Steel continues to work with the k wi w

OFF-BALANCE SHEET ARRANGEMENTS

U. S. Steel did not enter into any new material off-balance sheet arrangements during the first quarter of 2020.

INTERNATIONAL TRADE

U. S. Steel continues to face import competition, much of which is unfairly traded, supported by foreign governments, and fueled by massive global steel overcapacity, currently estimated to be over 440 million metric tons per year. These imports, as well as the underlying policies/practices and overcapacity, impact the Company's operational and financial performance. U. S. Steel continues to lead efforts to address these challenges that threateHa

NEW ACCOUNTING STANDARDS

See Notes 2 and 3 to the Condensed Consolidated Financial Statements in Part I Item 1 of this Form 10-Q.

Item 4. CONTROLS AND PROCEDURES

EVALUATION OF DISCLOSURE CONTROLS AND PROCEDURES

U. S. Steel has evaluated the effectiveness of the design and operation of its disclosure controls and procedures as of March 31, 2020. These disclosure controls and procedures are the controls and other procedures that were designed to ensure that information required to be disclosed in reports that are filed with or submitted to the U.S. Securities and Exchange Commission are: (1) accumulated and communicated to management, including the Chief Executive Officer and Chief Financial Officer, to allow timely decisions regarding required disclosures and (2) recorded, processed, summarized and reported within the time periods specified in applicable law and regulations. Based on this evaluation, the Chief Executive Officer and Chief Financial Officer concluded that, as of March 31, 2020, U. S. Steel's disclosure controls and procedures were effective.

CHANGES IN INTERNAL CONTROL OVER FINANCIAL REPORTING

There have not been any changes in U. S. Steel's internal control over financial reporting that occurred during the fiscal quarter covered by this quarterly report, which have materially affected, or are reasonably likely to materially affect, U. S. Steel's internal control over financial reporting.

PART II. OTHER INFORMATION

Item 1. LEGAL PROCEEDINGS

GENERAL LITIGATION

On April 11, 2017, there was a process waste-water release at our Midwest Plant (Midwest) in Portage, Indiana, that impacted a water outfall that discharges to Burns Waterway near Lake Michigan. U. S. Steel identified the source of the release and made the necessary repairs. We determined that all repairs were safely working as intended and, on April 14, 2017, resumed operations in a controlled, phased and highly monitored approach with extensive input from participating government agencies. The Company has sin(aldgy o

Evaluations are underway at six groundwater areas on the east side of the facility and it is likely that corrective measures will be required, but it is not possible at this time to define a scope or estimate costs for what may be required by the U.S. EPA. Until the remaining Phase I work and Phase II field investigations are completed, it is not possible to assess what additional expenditures will be necessary for Corrective Action projects at Gary Works. In total, the accrued liability for Corrective Action projects is approximately $24 million as of March 31, 2020, based on our current estimate of known remaining costs. Significant additional costs associated with the six groundwater areas at this site are possible and are referenced in Note 22 to the Condensed Consolidated Financial Statements “Contingencies and Commitments - Environmental Matters - Remediation Projects - Projects with Ongoing Study and Scope Development.”

Geneva Works

At U. S. Steel’s former Geneva Works, liability for environmental remediation, including the closure of three hazardous waste impoundments and facility-wide corrective action, has been allocated between U. S. Steel and the current property owner pursuant to an agreement and a permit issued by the Utah Department of Environmental Quality (UDEQ). Having completed the investigation on a majority of the remaining areas identified in the permit, U. S. Steel has determined the most effective means to address the remaining impacted material is to manage those materials in a previously approved on-site Corrective Action Management Unit (CAMU). U. S. Steel awarded a contract no material change in the status of the project during the three months ended March 31, 2020. As of March 31, 2020, the accrued liability to maintain the interim measures, and clear properties through the Act 2 process is approximately $213,000. Significant additional costs associated with this site are possible and are referenced in Note 22 to the Condensed Consolidated Financial Statements “Contingencies and Commitments - Environmental Matters - Remediation Projects - Projects with Ongoing Study and Scope Development.”

Lorain Tubular Operations

In September 2006, U. S. Steel and the Ohio Environmental Protection Agency (OEPA) commenced discussions about RCRA Corrective Action at Lorain Tubular Operations. A Phase I RFI on the identified SWMU0n has he Ohio, ae a anci

Air Related Matters

Great Lakes Works

In June 2010, the EPA significantly lowered the primar

The following table shows activity with respect to asbestos litigation:

Period ended	Opening Number of Claims	Claims Dismissed, Settled and Resolved[a]	New Claims	Closing Number of Claims
December 31, 2017	3,340	275	250	3,315
December 31, 2018	3,315	1,285	290	2,320
December 31, 2019	2,320	195	265	2,390
March 31, 2020	2,390	90	100	2,400

(a) The period ending December 31, 2018 includes approximately 1,000 dismissed cases previously pending in the State of Texas.

Historically, asbestos-related claims against U. S. Steel fall into three groups: (1) claims made by persons who allegedly were exposed to asbestos on the premis e [illegible] (1) [illegible]

Item 1A. Risk Factors

The outbreak of COVID-19 and disruptions in the oil and gas industry have had, and are expected to continue to have, an adverse impact on the Company’s results of operations, financial condition and cash flows.

The [illegible]

to resume. The impact of the COVID-19 outbreak may also have the effect of exacerbating many of the other risks described in Item 1A. "Risk Factors" of our Annual Report on Form 10-K for the fiscal year ended December 31, 2019.

Item 4. MINE SAFETY DISCLOSURES

The information concerning mine safety violations and other regulatory matters required by Section 150 of the Dodd-Frank Wall Street Reform Act and Item 104 of Regulation S-K is included in Exhibit 95 to this Form 10-Q.

Item 5. OTHER INFORMATION

None.

Item 6. EXHIBITS

10.1	Form of United States Steel Corporation 2016 Omnibus Incentive Compensation Plan Performance Cash Award Grant Agreement (ROCE Grant).*
10.2	Form of United States Steel Corporation 2016 Omnibus Incentive Compensation Plan Restricted Stock Unit Grant Agreement (Retention Grant).*
10.3	Administrative Procedures for the Executive Management Annual Incentive Compensation Plan under the United States Steel Corporation 2016 Omnibus Incentive Compensation Plan, as approved on February 25, 2020.*
31.1	Certification of Chief Executive Officer required by Rules 13a-14(a) or 15d-14(a) of the Securities Exchange Act of 1934, as promulgated by the Securities and Exchange Commission pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.
31.2	Certification of Chief Financial Officer required by Rules 13a-14(a) or 15d-14(a) of the Securities Exchange Act of 1934, as promulgated by the Securities and Exchange Commission pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.
32.1	Certification of Chief Executive Officer pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.
32.2	Certification of Chief Financial Officer pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.
95	Mine Safety Disclosure required under Section 1503 of the Dodd-Frank Wall Street Reform and Consumer Protection Act.
101	The following financial information from United States Steel Corporation's Quarterly Report on Form 10-Q for the quarter ended March 31, 2020 formatted in Inline XBRL (Extensible Business Reporting Language) includes: (i) the Condensed Consolidated Statement of Oy

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 chief accounting officer thereunto duly authoriz bistrĎąaaaaaaaaaaaa

United States Steel Corporation 2016 Omnibus Incentive Compensation Plan
Performance Cash Award Grant Agreement

United States Steel Corporation, a Delaware Corporation (herein called the "Corporation"), grants to the employee of the employing company identified below (the "Participant") a Performance Cash Award representing the right to receive a specified amount set forth below:

Name of Participant:	**PARTICIPANT NAME**
Name of Employing Company on Date Hereof:	**(the company recognized by the Corporation as employing the Participant)**
Target Amount:	**SPECIFY TARGET AMOUNT**
Performance Period:	**January 1, 2020 through December 31, 2022**

immediately upon the t

EXHIBIT B

Confidentiality and Propr

(a) The Employer may assign this Agreement to any subsidiary or corporate affiliate, or to any successor or assign (whether direct or indirect, by purchase, merger, consolidation, or otherwise) to all or substantially all the business or assets of the Employer. This Agreement shall inure to the benefit of the Employer and permitted successors and assigns.

(b) No Assignment by the Employee. The Employee may not assign this Agreement or any part hereof. Any purported assignment by the Employee shall be null and void from the initial date of purported assignment.

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(b) solicit or hire any employee or independent contractor of the Company, who worked for the Company during the 6 months preceding termination of my employment, to work for me or my new employer.

For purpose.

details of all Performance Cash Awards granted, canceled, vested, unvested o

United States Steel Corporation 2016 Omnibus Incentive Compensation Plan
Restricted Stock Unit Grant Agreement

United States Steel Corporation, a Delaware Corporation (herein called the "Corporation"), grants to the employee of the employing company identified below (the "Participant") the number of Restricted Stock Units ("RSUs") set forth below, each of which is a bookkeeping entry representing the equivalent in value of one share of the class of common stock of the Corporation set forth below:

Name of Participant:	**PARTICIPANT NAME**
Name of Employing Company on Date Hereof:	**(the company recognized by the Corporation as employing the Participant)**
Number of RSUs Granted:	**# RSUs**
Date of Grant:	**GRANT DATE**

By accepting this Award in any manner and within the time period prescribed by the Corporation, the Participant agrees that (1) these RSUs are granted under and governed by the terms and conditions of the United States Steel Corporation 2016 Omnibus Incentive Compensation Plan, as the same may be amended from time to time (the "Plan") and the provisions of this Restricted Stock Unit Grant Agreement, including (i) the Terms and Conditions contained herein, (ii) if applicable to the Participant under Section 11 hereof, the Confidentiality and Proprietary Rights Agreement attached as Exhibit A and the Non-Competition Agreement attached as Exhibit B, and (iii) any special provisions for the Participant's country of residence set out on Exhibit C (collectively, the "Agreement"), (2) he or she has reviewed the Plan and the Agreement in their entirety, and (3) he or she has had an opportunity to obtain the advice of counsel prior to accepting this Award and fully understands all provisions of the Plan and the Agreement.

United States Steel Corporation

By:______________________
Authorized Officer

Terms and Conditions

1. Award: The Corporation has granted to the Participant the number of RSUs set forth in this Agreement. Each RSU represents the right to receive one share of the Corporation's common stock (a "Share") on the date specified in Section 6 below in settlement of each RSU that has vested as provided in Sections 3, 4 of 5, below. Unless and until the RSUs are vested in the manner set forth in Section 3, 4 or 5 below, the Participant will have no right to settlement of any such RSUs or any right to receive any Shares. Prior to settlement of any vested RSUs, such RSUs will represent an unsecured obligation of the Corporation, payable (if at all) only from the general assets of the Corporation.

2. Restriction Period: The restriction period with regard to the RSUs shall commence on the date the RSUs are granted and end on the date the RSUs are settled as provided in Section 6, below. During the restriction period, the Participant shall not sell, transfer, assign, pledge or otherwise encumber or dispose of any portion of the RSUs, and any attempt to sell, transfer, assign, pledge or encumber any portion of the RSUs prior to the end of the restriction period shall have no effect. During the restriction period, the Participant shall not be entitled to vote any Shares that may be received upon settlement of any vested RSUs and shall not receive dividends paid on those Shares. The Participant shall be entitled to receive dividend equivalents in cash; provided, however, the dividend equivalents shall not vest or be paid to the Participant unless and to the extent the underlying RSUs vest as provided in Section 3, 4 or 5 of this Agreement.

3. Change in Control: If the Participant's employment is terminated within two years following a Change in Control involuntarily (except for Cause) or, in the case of a Participant designated by the Corporation as executive management at the time of the Change in Control ("Executive Management"), voluntarily for Good Reason, each unvested RSU will immediately vest, except as otherwise determined by the Corporation with respect to any Participant who is not Executive Management.

4. Termination of Employment: The full unvested Number of RSUs Granted will immediately vest upon the Participant's death during employment, upon Termination of employment due to becoming Disabled, or upon a Termination of employment under circumstances which would qualify the Participant for benefits under a severance plan of the Corporation, including execution of any general release required under the severance plan. Unvested RSUs will be forfeited automatically upon any other Termination of employment (including but not limited to any voluntary termination by the Participant or any Termination by the Corporation or the Employing Company for Cause or without Cause), such forfeiture being without consideration or without further action required of the Corporation or Employing Company.

5. Vesting: Subject to Sections 3 and 4, in order to vest in the RSUs, the Participant must continue as an active employee of an Employing Company for three years from the Date of Grant, subject to the Employing Company's right to terminate the Participant's employment at any time for any reason. The

or other identification number, salary, nationality, job title, any Shares or directorships held in the Corporation, details of all equity awards or any other entitlement to Shares awarded, canceled, exercised, vested, unvested or outstanding in his or her favor, for the exclusive purpose of implementing, administering, and managing the Plan.

(c) The Participant acknowledges that Data will be transferred to any broker as designated by the Corporation and/or one or more stock plan service provider(s) selected by the Corporation, which may assist the Corporation with the implementation, administration and management of the Plan. The Participant understands that the recipients of the Data may be located in the United States or elsewhere, and that the recipient's country (e.g., the United States) may have different, including less stringent, data privacy laws and protections than his or her country. The Participant understands that if he or she resides outside the United States, he or she may request a list with the names and addresses of any potential recipients of the Data by contacting his or her local human resources representative. The Participant authorizes the Corporation and any other possible recipients that may assist the Corporation (presently or in the future) with implementing, administering and managing the Plan to receive, possess, use, retain and transfer the Data, in electronic or other form, for the sole purposes of implementing, administering and managing his or her participation in the Plan, including any requisite transfer of such Data as may be required to a broker or other third party with whom the Participant may elect to deposit any Shares acquired upon vesting of the RSUs.

(d) The Participant understands that Data will be held only as long as is necessary to implement, administer and manage his or her participation in the Plan, including to maintain records regarding participation. The Participant understands that if he or she resides in certain jurisdictions, to the extent required by applicable laws, he or she may, at any time, request access to Data, request additional information about the storage and processing of Data, require any necessary amendments to Data or refuse or withdraw the consents given by accepting these RSUs, in any case without cost, by contacting in writing his or her local human resources representative. Further, the Participant understands that he or she is providing these consents on a purely voluntary basis. If the Participant does not consent or if he or she later seeks to revoke his or her consent, his or her engagement as a service provider with any Employing Company and the Corporation will not be adversely affected; the only consequence of refusing or withdrawing his or her consent is that the Corporation will not be able to grant him or her RSUs under the Plan or administer or maintain RSUs. Therefore, the Participant understands that refusing or withdrawing his or her consent may affect his or her ability to participate in the Plan (including the right to retain these RSUs). The Participant understands that he or she may [illegible] resources representative for more information on the consequences of his or her refusal to consent or withdrawal of consent.

15. Electronic Delivery: [illegible]

(e) **No License**. The Employee understands that this Agreement does not, and shall not be construed to, grant the Employee any license or right of any nature with respect to any Work Product or Intellectual Property Rights or any Confidential Information, materials, software, or other tools made available to the Employee by the Employer.

3. **Security**. The Employee agrees to comply with all Employer security and access policies and procedures, including but not limited to the Code of Ethical Business Conduct, the policy on Use and Protection of Company Computer Systems and Intellectual Property, the policy on Protection of Confidential Information, and Cyber Security Procedure A026 regarding Acceptable Use of Computing Resources.

4. **CERTIFICATION. BY ACCEPTING THIS AGREEMENT, EMPLOYEE CERTIFIES THAT EMPLOYEE: (A) HAS NOT AND WILL NOT USE OR DISCLOSE TO THE COMPANY ANY CON: N16**

EXHIBIT B

Non-Competition Agreement

This Non-Competition Agreement (" **Agreement**") is attached as Exhibit B to, and incorporated as a part of, the United States Steel Corporation Restricted Stock Unit Grant Agreement (" **RSU Agreement**") and is applicable to the Participant named in the RSU Agreement to the extent provided in Section 11 of the RSU Agreement. For purposes of this Agreement, United States Steel Corporation and its subsidiaries or affiliates are described as the "**Employer**" or "**Company**", the Participant named in the RSU Agreement is described as the " **Employee**", "**me**" or "**I**", and the Employer and the Employee are collectively referred to herein as the "**Parties**".

1. **Definitions**.

(a) "Competing Products" means products or services sold by the Company, or any prospective product or service the Company took steps to develop for which I had any responsibility during the 24 months preceding the termination of my employment.

(b) "Restricted Territory" means the geographic territory (i) within sixty miles of the area in which I worked or (ii) over which I had responsibility or (iii) that the nature and scope of my duties could have affected, during the 24 months preceding the termination of my employment, whichever is greatest. Restricted territory may be national or global depending on the nature of my duties and the knowledge acquired in the performance of those duties.

2. **Non-Competition**. During my employment and for 12 months after termination of my employment for any reason, I will not directly or indirectly, on behalf of myself or in conjunction with any other person or entity:

(a) own any business (other than less than 5% ownership in a publicly traded company) that sells Competing Products in the Restricted Territory; or

(b) work in the Restricted Territory for any person or entity that sells Competing Products, in any role.

3. **Non-Solicitation Of Customers & Employees**. During my employment and for 12 months after termination of my employment, I will not directly or indirectly, on behalf of myself or in conjunction with any other person or entity:

(a) solicit or accept business from any customer or prospective customer of the Company with whom I had contact during the last 24 months of my employment, for purposes of offering or accepting goods or services similar to or competitive with those offered by the Company; or

(b) solicit or hire any employee or independent contractor of the Company, who worked for the Company during the 6 months preceding termination of my employment, to work for me or my new employer.

For purposes of this section, solicit means:

(a) Any comments, conduct or activity that would influence a customer's decision to continue doing business with the Company, regardless of who initiates contact; and/or

(b) Any comments, conduct or activity that would influence an employee's decision to resign his employment with the Company or accept employment with my new company, regardless of who initiates contact.

4. **Acknowledgment**. **Nothing in this Agreement shall alter the at-will status of the employment relationship between the Employer and the Employee, pursuant to which either the Employer or the Employee may terminate the employment relationship at any time, with or without cause, and with or without notice.**

5. **Change of Position**. If the Employer changes Employee's position or title with the Employer, or transfers Employee from one affiliate to another, this Agreement and Employee's obligations hereunder will remain in force.

6. **Protections for Affiliates and Subsidiaries**. This Agreement is intended to benefit all Company subsidiaries and affiliates for which Employee performs services, has customer contact, or about which Employee receives Confidential Information. Therefore, any subsidiary or affiliate of Employer that may be adversely affected by a breach may enforce this Agreement regardless of which entity employs Employee at the time.

7. **Successors and Assigns**.

(a) The Employer may assign this Agreement to any subsidiary or corporate affiliate, or to any successor or assign (whether direct or indirect, by purchase, merger, consolidation, or otherwise) to all or substantially all the business or assets of the Employer. This Agreement shall inure to the benefit of the Employer and permitted successors and assigns.

(b) No Assignment by the Employee. The Employee may not assign this Agreement or any part hereof. Any purported assignment by the Employee shall be null and void from the initial date of purported assignment.

8. **Governing Law**. This Agreement, for all purposes, shall be construed in accordance with the laws of Pennsylvania without regard to conflicts-of-law principles.

9. **Injunctive Relief and Attorney's Fees**. Employee agrees that in the event Employee breaches this Agreement, the Company will be irreparably harmed and entitled to an injunction restraining any further breach, in addition to any other rights to which it is entitled. Further, Employee will be responsible for all attorneys' fees, costs and expenses incurred by the Company to enforce this Agreement in the event that the Employee breaches the Agreement. Additionally, any time periods for restrictions set forth in Paragraph 2 above will be extended by an amount of time equal to the duration of any time period during which Employee is in violation of this Agreement.

10. **Entire Agreement**. Unless specifically provided herein, this Agreement contains all the understandings and representations between the Employee and the Employer pertaining to the subject matter hereof and supersedes all prior and contemporaneous understandings, agreements, representations, and warranties, both written and oral, with respect to such subject matter.

11. **Modification and Waiver**

securities such as Shares acquired under the Plan) to the ktui

Participanttp	cc, tt	p2

(2) The Individual Incentive Target shall be calculated by multiplying the designated target percentage by the actual base salary earned by the Participant during the relevant portions of the Performance Period.

(3) The Payout Scale applied to all performance goals based on the actual performance achieved will determine the payout percent applied in the Incentive Award Formula under Section 5, subject to negative adjustment by the Committee.

(6) exclude amounts not allocated to segments;

(7) exclude all amounts related to changes in accounting standards and changes in law that affect reported results;

(8) exclude significant amounts related to decisions made for the long-term benefit of the enterprise that will unfavorably impact short-term financial results (all amounts related to this adjustment must be specifically approved by the Committee);

(9) provided, however, none of the above adjustments shall be made to the extent the events or occurrences relating to the adjustments are recognized and/or contemplated in the Corporation’s Annual Operating Plan and the incentive goal targets approved by the Committee for the relevant Performance Period;

(10) provided, further, no adjustment g approve ng avĎssasssunti

B. Form of Payout.

(1) Cash and/or Common Stock. The Committee may determine to pay the awards in the form of cash or common stock, or any combination thereof, which determination may be made on a non-uniform basis among Participants.

(2) Common Stock Awards. The determination to pay awards in the form of common stock shall be a determination to satisfy the award through shares available under the Omnibus Plan and treat such payment as an Other Stock-Based Award.

(3) Award Unit Determination Procedure. If the Committee determines to pay all or a portion of an award in the form of common stock, the value of such award, or portion thereof, under this Plan shall be converted into a number of shares of common stock by dividing (i) the value of such award, or portion thereof, by (ii) the Common Stock Unit Value, which is to be determined as follows:

(a) Common Stock Unit Value. The Common Stock Unit Value shall be equal to the Fair Market Value (as defined in Section 2.01(r) of the Omnibus Plan) of a share of common stock on the date of award (Date of Award). The Date of Award shall be established prospectively by the Committee at the time it determines the award, with the goal of setting the date close in proximity to the related payroll processing date for awards under the Omnibus Plan. Unless otherwise established by the Committee, the Date of Award shall be the day prior to the date the Corporation files its report on Form 10-K with the Securities and Exchange Commission for the period ending on the last date of the relevant Performance Period.

(4) Netting of Common Stock Shares. To the extent

Exhibit 31.2

CHIEF FINANCIAL OFFICER CERTIFICATION

I, Christine S. Breves, certify that:

1. I have reviewed this quarterly report on Form 10-Q of United States Steel Corporation;

2. Based on my knowledge, this report does not contain any untrue statement of a materiae

Exhibit 32.2

CHIEF FINANCIAL OFFICER
CERTIFICATION PURSUANT TO
18 U.S.C. SECTION 1350

I, Christine S. Breves, Senior Vice President and Chief Financial Officer of United States Steel Corporation, certify that:

(1) The Quarterly Report on Form 10-Q of United States Stzneior

Exhibit 95

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