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

(Mark One)

☒ QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the Quarterly Period Ended September 30, 2020

Or

☐ TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from to .

(Exact name of registrant as specified in its charter)

Delaware	1-16811	25-1897152
(State or other jurisdiction of incorporation)	(Commission File Number)	(IRS Employer Identification No.)

600 Grant Street Pittsburgh PA 15219-2800
(Address of principal executive offices) (Zip Code)

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

Securities registered pursuant to Section 12(b) of the Act:

Title of each class	Trading Symbol	Name of each exchange on which registered
United States Steel Corporation Common Stock	X	New York Stock Exchange
United States Steel Corporation Common Stock	X	Chicago Stock Exchange

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes ☒ No ☐

Indicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). Yes ☒ No ☐

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company, or an emerging growth company. See the definitions of “large accelerated filer,” “accelerated filer,” “smaller reporting company”, and "emerging growth company" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer ☒ Accelerated filer ☐ Non-accelerated filer ☐ Smaller reporting company ☐ Emerging growth company ☐

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act. ☐

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Act). Yes ☐ No ☒

Common stock outstanding at October 26, 2020 – 220,404,216 shares

Net (loss) earnings	$	(84)	$	38
Other comprehensive income (loss), net of tax:				
Changes in foreign currency translation adjustments	$	(40)		(45)
Changes in pension and other employee benefi2ye Mc ` Ď ă				

[redacted]

The year-end 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 butgĎnl

U. S. Steel's significant financial instruments which are valued at cost are trade receivables (receivables). U. S. Steel's receivables carry standard industry terms and are categorized in two receivable pools, U.S. and U. S. Steel Europe (USSE). Both pools use customer specific risk ratings based on customer financial metrics, past payment experience and other factors and qualitatively consider economic conditions to assess the level of allowance for doubtful accounts. USSE mitigates credit risk for approximately 75 percent of its receivables balance using credit insurance, letters of credit, bank guarantees, prepayments or other collateral. Below is a summary of the allowance for doubtful accounts for the segments. Additional reserve recorded in the nine month period ended September 30, 2020 primarily reflects uncertainty over near-term anticipated market conditions.

The results of segment operations for the nine months ended September 30, 2020 and 2019 are:

U. S. Steel is continuing to conform accounting policies and procedures and evaluate assets and liabilities assumed. The results of this process may lead to further adjustments to the purchase price allocation presented above.

Revenue is generated primarily from contracts to produce, ship and deliver steel products, and to a lesser extent, raw materials sales such as iron ore pellets and coke by-products and railroad services and real estate sales. Generally, U. S. Steel’s performance obligations are satisfied and revenue is recognized at a point in time, when title transfers to our customer for product shipped or services are provided. Revenues are recorded net of any sales incentives. Shipping and other transportation costs cĎþ®

U. S. Steel recognized pretax stock-based compensation expense in the amount of $8 million and $10 million in the three-month periods ended September 30, 2020 and 2019, respectively, and $20 million and $30 million in the first nine months of 2020 and 2019, respectively.ods nine m;Ďed of

The table below summarizes the effect of hedge accounting on AOCI and amounts reclassified from AOCI into earnings for the three and nine months ended September 30, 2020 and 2019:

Commodity purchase swaps	(6)	Cost of sales	(4)
Foreign exchange forwards	3	Cost of sales	—

The earnings impact of hedging instruments substantially offsets the earnings impact of the related hedged items since ineffectiveness is less than $1 million.
U. S. Steel has elected hedge accounting prospectively for European foreign exchange forwards on July 1, 2019.
Costs for commodity purchase swaps are recognized in cost of sales as products are sold.

Commodity purchase swaps	(2)	Cost of sales	(14)
Foreign exchange forwards	4	Cost of sales	—

The earnings impact of hedging instruments substantially offsets the earnings impact of the related hedged items since ineffectiveness is less than $1 million.
U. S. Steel has elected hedge accounting prospectively for European foreign exchange forwards on July 1, 2019.
Costs for commodity purchase swaps are recognized in cost of sales as products are sold.

At current contract values, $5 million currently in AOCI as of September 30, 2020 will be recognized as an increase in cost of sales over the next year.

The amount of gain (loss) recognized in income for foreign exchange forwards where hedge accounting was not elected was not material for the three and nine month periods ended September 30, 2020 and was $11 million and $18 million for the three and nine month periods ended September 30, 2019, respectively. These impacts were recognized in other financial costs in our Condensed Consolidated Statement of Operations. Earnings impacts for commodity purchase swaps were not material for the three month sree ꝏ mln our Con nine

The Company may redeem the 2025 Senior Secured Notes, in whole or part, at its option on or after June 1, 2022 at the redemption price for such notes as a percentage of the principal amount, plus accrued and unpaid interest to, but excluding, the redemption date, if redeemed during the twelve-month period beginning on June 1st of each of the years indicated below.

2022	106	%
2023	103	%
2024 and thereafter	100	%

Prior to June 1, 2022, the Company may redeem up to35% of the original aggregate principal amount of the 2025 Senior Secured Notes with the net cash proceeds of one or more equity offerings for a price of 112.000% of principal amount of the 2025 Senior Secured Notes plus accrued and unpaid interest, if any, to the applicable date of redemption. Upon the occurrence of certain assets sales, we are required to apply asset sale proceeds towards investments in assets that constitute Notes collateral. If all asset sale proceeds are not invested within one mUs

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At September 30, 2020, USSK had borrowings of €350 million (approximately $410 million) under its €460 million (approximately $539 million) revolving credit facility (USSK Credit Agreement). The USSK Credit Agreement expMĎé€®

significantly impacted by U. S. Steel’s credit spread. A significant factor in determining equity value is the discounted forecasted cash flows of Big River Steel. Forecasted cash flows are primarily impacted by the forecasted market price of steel and metallic inputs as well as the expected timing of significant capital expenditures. The most recent updated forecast indicated an increase in the equity value which was the primary factor that led to a favorable mark-to-market adjustment of $34 million that is reflected in other financial benefits in the Condensed Consolidated Statement of Operations for the three month period ended September 30, 2020. See Note 20 of the audited financial statements in the United States Steel Corporation Annual Report on Form 10-K for the fiscal year ended December 31, 2019 for further details.

On April 30, 2020 (the Effective Date), the Company entered into an Option Agreement with Stelco, Inc. (Stelco), that grants Stelco the option to purchase a 25 percent interest (the Option Interest) in a to-be-formed entity (the Joint Venture) that will own the Company’s current iron ore mine located in Mt. Iron, Minnesota (the Minntac Mine). As consideration for the Option, Stelco will pay the Company an aggregate amount of $100 million in five $20 million installments, which began on the Effective Date and will end on December 31, 2020. In the event Stelco exercises the option, Stelco will contribute an additional $500 million to the Joint Venture, which amount shall be remitted solely to U. S. Steel in the form of a one-time special distribution, and the parties will engage in good faith negotiations to finalize the master agreement (pursuant to which Stelco will acquire the Option Interest) and the limited liability company agreement of the Joint Venture. As of September 30, 2020, Stelco has made installment payments totaling $60 million which are recorded net of transaction costs in noncontrolling interest in the Condensed Consolidated Balance Sheet.

The following table summarizes U. S. Steel’s financial liabilities that were not carried at fair value at September 30, 2020 and December 31, 2019. The fair value of long-term debt was determined using Level 2 inputs.

[illegible]

Balance at December 31, 2019	$ (843)	$ 381	$ (16)	$ (478)
Other comprehensive income (loss) before reclassifications	[illegible]	[illegible]	[illegible]	[illegible]
Amounts reclassified from AOCI	[illegible]	[illegible]	[illegible]	[illegible]
Net current-period other comprehensive income (loss)	[illegible]	[illegible]	[illegible]	[illegible]
Balance at [illegible]	[illegible]	[illegible]	[illegible]	[illegible]

Balance at December 31, 2018	$ (1,416)	$ 403	$ (13)	$ (1,026)
Other comprehensive (loss) income before reclassifications	(3)	(45)	(12)	(60)
Amounts reclassified from AOCI	97	—	14	111
Net current-period other comprehensive income (loss)	94	(45)	2	51
Balance at September 30, 2019	$ (1,322)	$ 358	$ (11)	$ (975)

See table below for further details.

The following table shows the number of asbestos claims in the current period and the prior three years:

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
September 30, 2020	2,390	185	230	2,435

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

The amount U. S. Steel accrues for pending asbestos claims is not material to U. S. Steel's financial condition. However, U. S. Steel is unable to estimate the ultimate outcome of asbestos-related claims due to a number of uncertainties, including: (1) the rates at which new claims are filed, (2) the number of and effect of bankruptcies of other companies traditionally defending asbestos claims, (3) uncertainties associated with the variations in the litigation process from jurisdiction to jurisdiction, (4) uncertainties regarding the facts, circumstances and disease process with each claim, and (5) any new legislation enacted to address asbestos-related claims.

Further, U. S. Steel does not believe that an accrual for unasserted claims is required. At any given reporting date, it is probable that there are unasserted claims that will be filed against the Company in the future. In 2019, the Company engaged an outside valuation consultant to assist in assessing its ability to estimate an accrual for unasserted claims. This assessment was based on the Company's settlement experience, including recent claims trends. The analysis focused on settlements made over the last several years as these claims are likely to best represent future claim characteristics. After review by the valuation consultant and U. S. Steel management, it was determined that the Company could not estimate an accrual for unasserted claims.

Despite these uncertainties, management believes that the ultimate resolution of these matters will not have a material adverse effect on U. S. Steel's financial condition.

Environmental matters – U. S. Steel is subject to federal, state, local and foreign laws and regulations relating to the environment. These laws generally provide for control of pollutants released into the environment and require responsible parties to undertake remediation of hazardous waste disposal sites. Penalties may be imposed for noncompliance. Changes in accrued liabilities for remediation activities where U. S. Steel is identified as a named party are summarized in the following table:

Beginning of period	
Accruals for environmental remediation deemed probable and reasonably estimable	
Obligations settled	
End of period	

Accrued liabilities for remediation activities are included in the following Condensed Consolidated Balance Sheet lines:

Accounts payable		$	53
Deferred credits and other noncurrent liabilities			133
Total		$	186

Expenses related to remediation are recorded in cost of sales and were immaterial for both the three and nine-month periods ended September 30, 2020 and September 30, 2019. It is not currently possible to estimate the ultimate amount of all remediation costs that might be incurred or the penalties that may be imposed. Due to uncertainties inherent in remediation projects and hat ht

Guarantees – The maximum guarantees of the indebtedness of unconsolidated entities of U. S. Steel totaled $7 million at September 30, 2020.

Other contingencies – Under certain om Ha were significant in the 2020 period, the amounts for 2020 in the table above reflect financial information for the equity investments that were significant equity investments in the 2019 period.

On June 22, 2020, U. S. Steel issued 50 million shares of common stock (par value $1 per share) at a price of $8.2075 per share, resulting in net proceeds of approximately $410 million.

During the nine months ended September 30, 2019, U. S. Steel repurchased 5,289,475 shares of common stock for approximately $88 million. In December 2019, the Board of Directors terminated the authorization for the common stock repurchase program that was announced in November 2018.

U. S. Steel's results in the three and nine months ended September 30, 2020 were significantly impacted by market challenges in each of the Company's three reportable segments: North American Flat-Rolled (Flat-Rolled), U. S. Steel Europe (USSE) and Tubular Products (Tubular). In Flat-Rolled, for the three month period, results improved from the prior quarter due to the resumption of more typical operations from consumers of steel in North America that had been completely or partially shut down due to the coronavirus (COVID-19) pandemic. As regions unevenly re-opened from pandemic related temporarily idlings, demand levels increased, though demand remains at below typical levels. While steel prices did increase towards the end of the quarter, continued low spot prices in the third quarter flowed through into slightly lower contractual prices impacting the quarter. For the nine month period, Flat-Rolled results were largely impacted by the reset of calendar year fixed contract prices, as well as lost shipments due to customer operating restrictions and lower demand as a result of the COVID-19 pandemic. As a result of the sharp decline in North American steel demand, driving raw steel 1steeed

Management's analysis of the for U. S. Steel's reportable business segments for the th)ree mo

operate. The Company is following the Centers for Disease Control and Prevention guidelines and other applicable local requirements to mitigate the threat of COVID-19 exposure in our workplace.

The duration, severity, speed and scope of the COVID-19 pandemic remains highly uncertain and the extent to which COVID-19 will affect our operations depends on future developments, such as potential surges of the outbreak, which cannot be predicted at this time. Although the Company has continued to operate, it has experienced, and may continue to experience, significant reductions in demand for products. The Company believes that second quarter financial results marked the trough for the year, and the third quarter saw a meaningful improvement in customer demand.

The oil and gas industry, which is one of our significant end markets, has experienced and continues to experience, a significant amount of disruption and oversupply at a time of declining demand, resulting in a decline in profitability. Our Tubular operations support the oil and gas industry, and therefore the industry's decline has led to a significant decline in demand for our Tubular products. In the first quarter of 2020 the steep decline in oil prices was considered a triggering event for our welded tubular and seamless tubular asset groups, and as a consequence, we recorded a $263 million impairment charge for the welded tubular asset group (see Note 1 to the Condensed Consolidated Financial Statements for further details).

In response to the initial decline in demand for our products resulting from the COVID-19 pandemic and the disruptions in the oil and gas industry, we took a number of actions to mitiga by segment is set forth in the following table:

these changes were partially offset by:

- lower raw material costs (approximately $95 million)
- decreased operating costs (approximately $15 million)
- lower energy costs (approximately $85 million)

Gross margin for the three and nine months ended September 30, 2020 compared to the same period in 2019 decreased primarily as a result of lower sales volume and average realized prices.

Earnings (loss) before interest and taxes ($ millions)	$	(46)	128 %		$	(27)	— %
Gross margin		(2)%	12 %	y		4 %	1 %
Raw steel production (mnt)		823	6 %			3,130	[illegible] %
Capability utilization		65 %	4 %			84 %	(20) %
Steel shipments (mnt)		765	3 %			2,833	(22) %
Average realized steel price per ($/ton)	$	[illegible]	(7) %				

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with respect to our results of operations and financial condition, including the continued impact of the COVID-19 pandemic, particularly when taken together with the ongoing disruption in the oil and gas industry.

We expect that our estimated liquidity requirements will consist primarily of the remaining portion of our 2020 planned strategic and sustaining capital expenditures, interest expense, and operating costs and employee benefits for our operations after taking into account the footprint actions and cost reductions at our plants and headquarters described above, partially offset by the anticipated benefits of working capital management. Our available liquidity at September 30, 2020 consists principally of our cash and cash equivalents and available borrowings under the Credit Facility Agreement and the USSK Credit Facilities. Management continues to evaluate market conditions in our industry and our global liquidity position, and may consider additional actions to further strengthen our balance sheet and optimize liquidity, which may include drawing on available capacity under the Credit Facility Agreement and/or the USSK Credit Facilities, or reducing outstanding borrowings under those facilities from time to time if deemed appropriate by management.

Should we elect to exercise our call option to purchase Big River Steel, a portion of their indebtedness may necessitate a refinancing. The option exercise will trigger a change of control and/or event of default under certain existing indebtedness of Big River Steel in a principal amount of approximately $500 million, the governing documents of which provide the debt holders with the right to require the repurchase of the debt upon a change of control. If Big River Steel is unable to successfully amend such outstanding indebtedness, we may be required to refinance such indebtedness at a premium.

U. S. Steel evaluates long-lived assets, primarily property, plant and equipment for impairment whenever changes in circumstances indicate that the carrying amounts of those productive assets exceed their recoverable amount as determined by the asset group's projected undiscounted cash flows. We evaluate the impairment of long-lived assets at the asset group level. Our primary asset groups are Flat-Rolled, welded tubular, seamless tubular and USSE. 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 was recorded as of March 31, 2020 for the welded tubular asset group while no impairment was indicated for the seamless tubular asset group. There were no triggering events that required an impairment evaluation of our long-lived asset groups as of June 30, 2020 and September 30, 2020. See Note 1 to the Condensed Consolidated Financial Statements for further details.

– The fair value of the options associated

The EU’s Industrial Emissions Directive requires implementation of EU determined best available techniques (BAT) for Iron and Steel production, to reduce environmental impacts as well as compliance with BAT associated emission levels. Our most recent broad estimate of total capital expenditures for projects to comply with or go beyond BAT requirements is €138 million (approximately $161.6 million) over the actual program period. These costs may be mitigated if USSK complies with certain financial covenants, which are assessed annually according to EU funding rules. USSK complied with these covenants as of September 30, 2020. If we are unable to meet these covenants in the future, USSK might be required to provide additional collateral (e.g. bank guarantee) to secure the full value of estimated expenditures.

For further discussion of laws applicable in Slovakia and the EU and their impact on USSK, see Note 21 to the Condensed Consolidated Financial Statements, “Contingencies and CoȺ ˤo

See Notes 2 and 3 to the Condensed Consolidated Financia   nciancia

On November 30, 2018, the Minnesota Pollution Control Agency (MPCA) issued a new Water Discharge Permit for the Minntac Tailings Basin waters. The Permit contains new sulfate limitations applicable to water in the Tailings Basin and groundwater flowing from U. S. Steel’s property. The MPCA also acted on the same date, denying the Company’s requests for variances from ground and surface water standards and request for a contested case hearing. U. S. Steel filed appeals with the Minnesota Court of Appeals challenging the actions taken by the MPCA. Separate appeals were filed by a Minnesota Native American Tribe (Fond du Lac Band) and a nonprofit environmental group (Water Legacy). All cases were consolidated [illegible] nine months ended September 30, 2020. Additional, design, oversight costs, and implementation of U. S. Steel's preferred remedial alternatives on the upland property and Estuary are currently estimated as of September 30, 2020 at approximately $44 million.

Resource Conservation Recovery Act (RCRA) and Other Remediation Sites

U. S. Steel may be liable for remediation costs under other environmental statutes, both federal and state, or where private parties are seeking to impose liability on U. S. Steel for remediation costs through discussions or litigation. There are 18 such sites where remediation is being sought involving amounts in excess of $100,000. Based on currently available information, which is in many cases preliminary and incomplete, management believes that liability for cleanup and remediation costs in connection with eight sites have potential costs between $100,000 and $1 million per site, five sites may involve remediation costs between $1 million and $5 million per site and five sites are estimated to or could have, costs for remediation, investigation, restoration or compensation in excess of $5 million per site.

For more information on the status of remediation activities at U. S. Steel’s significant sites, see the discussions related to each site below.

On October 23, 1998, the U.S. EPA issued a final Administrative Order on Consent (Order) addressing Corrective Action for Solid Waste

has been the issuance of a series of “No Further Remediation” (NFR) notices to U. S. Steel including one specific to the North Vessel Slip. U. S. Steel has notified the IEPA of the potential changed condition and is working closely with the IEPA and the U.S. Coast Guard to determine the source of the sheen and options to address the issue. U. S. Steel has an accrued iabii

On November 9, 2017, U.S. EPA Region III and the Allegheny County Health Department (ACHD) jointly issued a Notice of Violation (NOV) regarding the Company's Edgar Thomson facility in Braddock, PA. In addition, on November 20, 2017, ACHD issued a separate, but related NOV to the Company regarding the Edgar Thomson facility. In the NOVs, based upon their inspections and review of documents collected throughout the last two years, the agencies allege that the Company has violated the CAA by exceeding the allowable visible emission standards from certain operations during isolated events. In addition, the agencies allege that the Company has violated certain maintenance, reporting, and recordkeeping requirements. U. S. Steel met with U.S. EPA Region III and ACHD several times. ACHD, U.S. EPA Region III and U. S. Steel continue to negotiate a potential resolution of the matter.

On December 24, 2018, U. S. Steel's Clairton Plant experienced a fire, affecting portions of the facility involved in desulfurization of the coke oven gas generated during the coking process. With the desulfurization process out of operation as a result of the fire, U. S. Steel was not able to certify compliance with Clairton Plant's Title V permit levels for sulfur emissions. U. S. Steel promptly notified ACHD, which has regulatory jurisdiction for the Title V permit, and updated the ACHD regularly on efforts to mitigate any potential environmental impacts until the desulfurization process was returned to normal operations. Of the approximately 2,400 hours between the date of the fire and April 4, 2019, when the Company resumed desulfurization, there were ten intermittent hours where average SO_2 emissions exceeded the [illegible] hours

additional capital, or require additional reductions in capital expenditures that are otherwise needed, ... working capital, or continuation of our "best of both" strategy. Additionally, government stimulus programs may not be available to the Company, its customers, or its suppliers, or may prove to be ineffective. Furthermore, in the event that the impact from the COVID-19 outbreak causes us to be unable to satisfy any of our financial covenants under the agreements governing our outstanding indebtedness, the availability of credit facilities may become limited, or we may be required to renegotiate such agreements on less favorable terms. For example, based on the most recent four quarters as of September 30, 2020, we have not met the fixed charge negative covenant test under our Credit Facility Agreement, and accordingly, the amount available to the Company under this facility was reduced by $200 million. In addition, since the value of our inventory and trade accounts receivable less specified reserves calculated in accordance with the Credit Facility Agreement do not support the full amount of the facility at September 30, 2020, the amount available to the Company under this facility was further reduced by $294 million. As of September 30, 2020, the availability under the Credit Facility Agreement was $1.006 billion. If we are unable to access additional credit at the levels we require, or the cost of credit is greater than expected, it could materially adversely affect our operating results.

COVID-19 could negatively affect our internal controls over financial reporting as a portion of our workforce is required to work from home and therefore new processes, procedures, and controls could be required to respond to changes in our business environment.

undivided 25% interest in a to-be-formed entity that will own the Company’s current iron ore mine located in Mt. Iron, Minnesota. There is a possibility that Stelco may not make the remaining partial payments and may not exercise its Option in the anticipated timeframe or at all. If the proposed joint venture with Stelco is not successful, fails to provide the benefits we expect, or is not created at all, we may in the future have more iron ore than we need to support the business. Additionally, the existence of the Option may deter future potential opportunities to monetize the iron ore assets.

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 [illegible]

<u>CHIEF FINANCIAL OFFICER CERTIFICATION</u>

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 material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

   a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

   b) Designed such internal control over financial reporting, or caused such inter[illegible]ed such i [illegible]

[illegible]

   b) Designed [illegible] Rules [illegible] including [illegible]

[illegible]

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

I, David B. Burritt, President and Chief Executive Officer of United States Steel Corporation, certify that:

(1) The Quarterly Report on Form 10-Q of United States Steel Corporation for the period ending September 30, 2020, fully complies with the requirements of section 13(a) or 15(d) of the Securities Exchange Act of 1934; and

(2) The information contained in the foregoing report fairly presents, in all material respects, the financial condition and results of operations of United States Steel Corporation.

/s/ David B. Burritt

David B. Burritt
President and Chief Executive Officer

October 30, 2020

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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 Steel Corporation for the period ending September 30, 2020, fully complies with the requirements of section 13(a) or 15(d) of the Securities Exchange Act of 1934; and

(2) The information contained in the foregoing report fairly presents, in all material respects, the financial condition and results of operations of United States Steel Corporation.

/s/ Christine S. Breves
Christine S. Breves
Senior Vice President and Chief Financial Officer

October 30, 2020

A signed original of this written statement required by Section 906 of the Sarbanes-Oxley Act of 2002 has been provided to United States Steel Corporation and will be retained by United States Steel Corporation and furnished to the Securities and Exchange Commission or its staff upon request.