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

FORM 8-K

**CURRENT REPORT
Pursuant to Section 13 or 15(d) of
The Securities Exchange Act of 1934**

**Date of Report (Date of earliest event reported):
April 27, 2009**

United States Steel Corporation

(Exact name of registrant as specified in its charter)

Delaware
(State or other
jurisdiction of
incorporation)

1-16811
(Commission File Number)

25-1897152
(IRS Employer
Identification No.)

600 Grant Street, Pittsburgh, P
(Address of principal executive offices)

15219-2800
(Zip Code)

(412) 433-1100 (Telephone number of principal executive office)

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THIS DOCUMENT CONSTITUTES PART OF A PROSPECTUS COVERING SECURITIES THAT HAVE BEEN REGISTERED UNDER THE SECURITIES ACT OF 1933

Administrative Regulations for the Long-Term Incentive Compensation Program under the United States Steel Corporation 2005 Stock Incentive Plan As amended by the Compensation & Organization Committee On April 27, 2009, the Effective Date

- 1. Administration. The Compensation & Organization Committee (the "Committee") shall administer the Long-Term Incentive Compensation Program (the "Program") under and pursuant to its authority as provided in Section 3 of the United States Steel Corporation 2005 Stock Incentive Plan (the "Plan").
. Delegation of authority. The Committee may delegate to a designated individual (the "Stock Plan Officer") and to other Officer-Directors and the executive directly responsible for corporate human resources (collectively, the "Senior Officers") its duties under the Program subject to such conditions and limitations as the Committee shall prescribe, except that only the Committee may designate and grant awards to Participants. The Committee hereby delegates to the Stock Plan Officer all authority necessary or desirable to administer the Program, including the authority to "consent" upon termination and the authority to delegate all or any portion of the delegated authority provided, however, that such authority is limited as follows: E

authority (as defined above and/or pursuant to any current Committee resolution) in the context in which the term "Committee" is used.

C. Compensation Consultant. The Committee may engage a compensation consultant to assess the competitiveness of various target award levels and advise the Committee.

2. Participation/Eligibility. All management employees of the Corporation, its Subsidiaries and affiliates are eligible to participate in the Program upon designation by the Committee or Senior Officers ("Participants").

. Executive Management. Employees designated by the Committee to be Executive Management are hereby designated to be Participants. Grants to individuals designated to be Executive Management must be approved by the Committee.

B. Rights. No Participant or other employee shall have any claim to be granted an award under the Program, and nothing contained in the Program or any award agreement shall confer upon any Participant any right to continue in the employ of the Corporation, its Subsidiaries or affiliates or interfere in any way with the right of the Corporation, its Subsidiaries or affiliates to terminate a Participant's employment at any time.

3. Components of Long-Term Incentives. Award grants may be made in the following forms: Options, Restricted Stock, Other Stock-Based awards (including without limitation, Restricted Stock Units), and Performance awards.

4. Options.

. award Grants/Grant Price. The Committee may grant Options to Participants. All Options will be nonstatutory stock options. The exercise price per Share of the Options shall be no less than 100% of the Fair Market Value of the Shares on the date of grant of the Option.

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(2) Payment for Shares Purchased Unless otherwise determined

termination and will vest at the next vesting date. The remaining unvested Option grants are forfeited immediately upon termination. Vested options remain exercisable for three years following such termination. If a Participant terminates employment during the term of the Plan, the Participant will be entitled to the following vesting schedule:

Example: If a Participant is granted 1,500 shares of the Plan on January 1, 2012, and 1,500 shares of the Plan on January 1, 2013, and the Participant terminates employment by reason of Retirement six months following the third vesting date, the Participant is entitled to vesting of 1/2 of all grants that would have vested at the end of the Vesting Year during which he or she retires (Vesting Year 3 in this example), or 1,500 shares. This example focuses only on the shares that would vest during Vesting Year 3; however, another 3,000 shares would have vested in the aggregate following Vesting Years 1 and 2, for a total of 4,500 shares vesting under the Plan. The 1,500 shares would vest upon the termination date following termination. The post-termination period for three years following termination.



(e) "Termination wi



corporation (a "Business Combination"), other than a merger or consolidation (an "Excluded Transaction") which would result in:

- (i) at least a majority of the members of the board of directors of the resulting or surviving entity (or any ultimate parent thereof) in such Business Combination (the "New Board") consisting of individuals ("Continuing Directors") who were members of the Incumbent Board (as defined in subparagraph (b) above) immediately prior to consummation of such Business Combination or were appointed, elected or recommended for appointment or election by members of the Incumbent Board prior to consummation of such Business Combination (excluding from Continuing Directors for this purpose, however, any individual whose election or appointment, or recommendation for election or appointment, to the New Board was at the request, directly or indirectly, of the entity which entered into the definitive agreement providing for such Business Combination with the Corporation or any direct or indirect subsidiary thereof), unless the Board determines, prior to such consummation, that there does not exist a reasonable assurance that, for at least a two-year period following consummation of such Business Combination, at least a majority of the members of the New Board will continue to consist of Continuing Directors and individuals whose election, or nomination for election by shareholders of the resulting or surviving entity (or any ultimate parent thereof) in such Business Combination, would be approved by a vote of at least a majority of the Continuing Directors and individuals whose election or nomination for election has previously been so approved; or
 - (ii) a Business Combination that in substance constitutes a disposition of a division, business unit, or subsidiary; or
 - (d) the shareholders of the Corporation approve a plan of a complete liquidation of the Corporation.
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D. Termination of Employment.

- (1) Death and Disability. Unless otherwise determined by the Committee, all Shares of Restricted Stock vest immediately upon the Participant's death during employment or termination of employment by reason of Disability.
- (2) Retirement and Termination with Consent. Unless otherwise determined by the Committee, a prorated number of the shares of Restricted Stock scheduled to vest during the Vesting Year will vest, based upon the number of complete months worked during the Vesting Year in which the Participant's termination of employment occurs by reason of Retirement or Termination with Consent. The prorated award will be calculated upon termination and will vest upon the date of termination. The remaining unvested shares are forfeited immediately upon termination.
 - (a) Example: If the 1/3 ratable vesting for Vesting Year 3 is 1000 shares for ward 1, 1000 shares for ward 2, and 1000 shares for ward 3 and if the Participant terminates employment by reason of Retirement six months following the ward 3 grants, the Participant is entitled to vesting of 1/2 of all grants that would have vested at the end of the Vesting Year during which he or she retires (Vesting Year 3 in this example), or 1500 shares. This example focuses only on the shares that would vest during Vesting Year 3; however, another 3000 shares would have vested in the aggregate following Vesting Years 1 and 2, for a total of 4500 shares vesting under the wards 1, 2 and 3. The 1500 shares would vest upon the date of termination.
- (3) Termination without Consent and Termination for Cause. Unless otherwise determined by the Committee, unvested shares of Restricted Stock are forfeited if termination of employment is due to Termination without Consent or Termination for Cause.

E. Change of Control. Notwithstanding the provisions of the Plan, shares of Restricted Stock shall not vest immediately upon a Change of Control. However, and notwithstanding the foregoing provisions of these Regulations, if a Termination, other than for Cause or a voluntary termination in the absence of Good Reason, occurs as a result of a Change of Control, the Shares of Restricted Stock shall vest, as if the termination were a Termination with Consent. However, if the termination is a Termination without Consent or Termination for Cause, the Shares of Restricted Stock shall not vest. Notwithstanding the foregoing, if a Termination, other than for Cause or a voluntary termination in the absence of Good Reason, occurs as a result of a Change of Control, the Shares of Restricted Stock shall vest, as if the termination were a Termination with Consent. However, if the termination is a Termination without Consent or Termination for Cause, the Shares of Restricted Stock shall not vest.

6. **Other Stock-Based A**

and delivered, subject to the following, upon termination. In the case of any payment considered to be based upon separation from service, and not completed at the time of termination, if the Participant does not elect to receive such amounts without separating from service, then such amounts may not be paid until the first business day of the seventh month following the date of Participant's termination if Participant is a "specified employee" under Section 409 of the Code upon his separation from service. Otherwise, such amounts shall be paid immediately upon termination.

- (a) Example: If the 1/3 ratable vesting for Vesting Year 3 is 1000 shares for ward 1, 1000 shares for ward 2, and 1000 shares for ward 3 and if the Participant terminates employment by reason of Retirement six months following the ward 3 grants, the Participant is entitled to vesting of 1/2 of all grants that would have vested at the end of the Vesting Year during which he or she retires (Vesting Year 3 in this er 1000 shares).

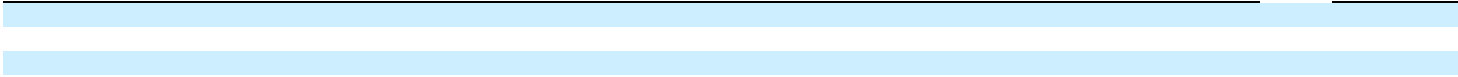


subsequent year Performance award grants, if any. Each Performance Period will begin on the third business day following the public

In the case of multiple bankruptcies, the bankrupt companies will be positioned below the non-bankrupt companies in reverse chronological order by bankruptcy date.

- (b) If a Peer Group Company is acquired by another company or entity, including bankruptcy, in the United States, it will be positioned below the Peer Group Company







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9. Compliance with Laws: The obligations of the Corporation and the rights of the Grantee are subject to all applicable laws, rules and regulations including, without limitation, the U.S. Securities Exchange Act of 1934, as amended; the U.S. Securities Act of 1933, as amended; the U.S. Internal Revenue Code of 1986, as amended; and any other applicable laws. No Shares will be issued or delivered to the Grantee under the Plan unless and until there has been compliance with such applicable laws.

10. Acceptance of Grant: The Grant shall not be payable unless it is accepted by the Grantee and notice of such acceptance is received by the Stock Plan Officer.

11. Withholding Taxes: Prior to the relevant taxable event, the Grantee shall pay or make adequate arrangements satisfactory to the Corporation and/or the Employing Company to satisfy all withholding obligations of the Corporation and/or the Employing Company. In this regard, the Grantee shall pay any Tax-Related Items directly to the Corporation or the Employing Company in cash upon request. In addition, the Grantee authorizes the Corporation and/or the Employing Company, or their respective agents, at their discretion, to satisfy the obligations with regard to all applicable Tax-Related Items by one or a combination of the following methods: (1) withholding from Grantee's wages or other cash compensation paid to Grantee by the Corporation and/or the Employing Company; (2) withholding from proceeds of the sale of Shares issued upon payment of the Performance Award either through a voluntary sale or through a mandatory sale arranged by the Corporation (on the Grantee's behalf pursuant to this authorization) through such means as the Corporation may determine in its sole discretion (whether through a broker or otherwise); or (3) withholding in Shares to be issued upon payment of the Performance Award.

To avoid negative accounting treatment, the Corporation may withhold or account for Tax-Related Items as a

16. Language: If the Grantee has received this agreement or any other document related to the Plan translated into a language other than English and if the meaning of the translated version is different than the English version, the English version will control.

17. Governing Law: This agreement shall be construed and enforced in accordance with the laws of the Commonwealth of Pennsylvania, without regard to the conflicts of laws thereof.

18. Headings: Headings of paragraphs and sections used in this agreement are for convenience only and are not part of this agreement, and must not be used in construing it.

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EXHIBIT A
Performance Goals* for Performance Period

<u>Performance Goal</u>	<u>U. S. Steel TSR Performance Relative to Peer Group</u>	<u>< 25th Percentile</u>	<u>Threshold</u>	<u>Target</u>	<u>Maximum</u>
			<u>25th Percentile</u>	<u>50th Percentile</u>	<u>75th Percentile or Greater</u>
Payment Levels	% of Target Shares Vested	0%	50%	100%	200%

- The Performance Goal for this Performance award grant shall be the Target percentile determined by the Committee comparing United States Steel Corporation's Total Shareholder Return to the Total Shareholder Returns of the Peer Group companies. The payout shall be calculated in accordance with the Administrative Regulations for the Long-Term Incentive Compensation Program under the 2005 Stock Incentive Plan (the "Administrative Regulations").

Notes:

- Amounts for performance between the 25th and 50th and between the 50th and 75th percentiles will be interpolated.
- Total Shareholder Return (TSR) is calculated in accordance with the Administrative Regulations.
- Peer Group – s determined by the Compensation Committee at the time of grant.

EXHIBIT B

**Additional Terms and Conditions of the
United States Steel Corporation 2005 Stock Incentive Plan
Performance Award Grant Agreement**

TERMS AND CONDITIONS

This Exhibit B includes additional terms and conditions that govern the Performance Award granted to the Grantee under the Plan if he or she resides in one of the countries listed below. Certain capitalized terms used but not defined in this Exhibit B have the meanings set forth in the Plan, the Administrative Regulations and/or the Agreement.

NOTIFICATIONS

This Exhibit B also includes information regarding exchange controls and certain other issues of which the Grantee should be aware with respect to participation in the Plan. The information is based on the laws in effect in the applicable countries as of April 2009. Such laws are often complex and change frequently. As a result, the Corporation strongly recommends that the Grantee not rely on the information in this Exhibit B as the only source of information relating to the consequences of his or her participation in the Plan. The information in this Exhibit B is not intended to constitute an offer of securities under the Securities Act of 1933, as amended, or the Securities Exchange Act of 1934, as amended, or any other federal or state securities laws. The information in this Exhibit B is not intended to constitute an offer of securities under the Securities Act of 1933, as amended, or the Securities Exchange Act of 1934, as amended, or any other federal or state securities laws.

In addition, the information in this Exhibit B is not intended to constitute an offer of securities under the Securities Act of 1933, as amended, or the Securities Exchange Act of 1934, as amended, or any other federal or state securities laws. Accordingly, the Grantee is advised to seek appropriate professional advice as to how the relevant laws in his or her country may apply to the Grantee's situation.

Finally, if the Grantee is a citizen or resident of a country other than the one in which the Performance Award is granted, the information in this Exhibit B is not intended to constitute an offer of securities under the Securities Act of 1933, as amended, or the Securities Exchange Act of 1934, as amended, or any other federal or state securities laws.

THIS DOCUMENT CONSTITUTES PART OF A PROSPECTUS COVERING SECURITIES THAT HAVE BEEN REGISTERED UNDER THE SECURITIES ACT OF 1933.

**Non-Qualified Stock Option Grant Agreement
(Long-Term Incentive Compensation Program under the 2005 Stock Incentive Plan)
NOT TRANSFERABLE EXCEPT BY WILL OR BY THE LAWS GOVERNING THE DESCENT AND DISTRIBUTION OF ESTATES**

Non-Qualified Stock Option granted by United States Steel Corporation, a Delaware corporation (the "Corporation"), to the optionee identified below (the "Optionee").

Name of Optionee:	PARTICIPANT NAME
Name of Employing Company on Date Hereof:	(the company recognized by the Corporation as employing the Optionee on the date hereof)
Number of Shares Subject to Purchase:	# SHARES
Exercise Price of Each Share:	GRANT PRICE
Date of am	

7. Adjustments: The number of shares subject to the Option and the Option exercise price per share shall be subject to adjustment as provided in Section 8 of the Plan. The Optionee shall be notified of such adjustment and such adjustment shall be binding upon the Corporation and the Optionee.

8. Compliance with Laws: Notwithstanding anything in the Plan, the Administrative Regulations or this Agreement to the contrary, the obligations of the Corporation and the rights of the Optionee are subject to all applicable laws, rules and regulations including, without limitation, the U.S. Securities Exchange Act of 1934, as amended (the "Exchange Act"), the U.S. Securities Act of 1933, as amended, the U.S. Internal Revenue Code of 1986, as amended, and any other applicable laws. No shares of Common Stock will be issued or delivered to the Optionee under the Plan unless and until there has been compliance with such applicable laws.

9. Acceptance of Grant: The Option may not be exercised unless it is accepted by the Optionee and notice of such acceptance is received by the Stock Plan Officer.

10. Interpretation and Amendments: The Option shall be administered and exercised in accordance with the Plan and the Administrative Regulations, as the same may be amended by the Committee from time to time, provided that no amendment may, without the consent of the Optionee, affect the rights of the Optionee under this Option in a materially adverse manner. For purposes of the foregoing sentence, an amendment that affects the tax treatment of the Option shall not be considered as affecting the Optionee's rights in a materially adverse manner. All capitalized terms not otherwise defined herein shall have the meaning assigned to such terms in the Plan or the Administrative Regulations. In the event of a conflict between the Plan and the Administrative Regulations, unless this Agreement specifies otherwise, the Plan shall control.

11. Nature of the Grant: Neither the grant of the Option nor anything else contained in this Agreement shall be deemed to limit or restrict the right of the Employing Company to terminate the Optionee's employment at any time, for any reason, with or without cause. Further, by accepting this Option, the Optionee acknowledges that:

- a) the grant of the Option is voluntary and occasional and does not create any contractual or other right to receive future grants of options, or benefits in lieu of options, even if options have been granted repeatedly in the past;
- b) all decisions with respect to future option grants, if any, will be at the sole discretion of the Committee;
- c) the Optionee is voluntarily participating in the Plan;
- d) the Option and the shares of Common Stock subject to the Option are extraordinary items which do not constitute compensation of any kind for services of any kind rendered to the Corporation or to the Employing Company, and which are outside the scope of the Optionee's employment contract, if any;
- e) the Option and the shares of Common Stock subject to the Option are not part of normal or expected compensation or salary for any purpose, including, but not limited to, calculating any severance, resignation, termination, dismissal, redundancy, end-of-service payments, bonuses, long-service awards, pension or retirement benefits or similar payments and in no event should be considered as compensation for, or relating in any way to, past services for the Corporation or the Employing Company or any Subsidiary or affiliate of the Corporation;
- f) the Option and the shares of Common Stock subject to the Option are not intended to replace any pension rights or compensation;
- g) the grant of the Option will not be interpreted to form an employment contract or relationship with or upon;

**Additional Terms and Conditions of the
United States Steel Corporation 2005 Stock Incentive Plan
Non-Qualified Stock Option Grant Agreement**

TERMS AND CONDITIONS

This Exhibit includes additional terms and conditions that govern the Option granted to the Optionee under the Plan if he or she resides in one of the countries listed below. Certain capitalized terms used but not defined in this Exhibit have the meanings set forth in the Plan, the Administrative Regulations and/or the Agreement.

NOTIFICATIONS

This Exhibit also includes information regarding exchange controls and certain other issues of which the Optionee should be aware with respect to participation in the Plan. The information is based on the laws in effect in the applicable countries as of April 2009. Such laws are often complex and change frequently. As a result, the Corporation strongly recommends that the Optionee not rely on the information in this Exhibit as the only source of information relating to the consequences of his or her participation in the Plan because the information may be out of date at the time that the Optionee exercises the Option or sells shares of Common Stock acquired under the Plan.

In addition, the information contained herein is general in nature and may not apply to the Optionee's particular situation, and the Corporation is not in a position to assure the Optionee of a particular result. Accordingly, the Optionee is advised to seek appropriate professional advice as to how the relevant laws in his or her country may apply to the Optionee's situation.

Finally, if the Optionee is a citizen or resident of a country other than the one in which he or she is currently working, the information contained herein may not be applicable.

CANADA

Option Payable Only in Shares. Notwithstanding any discretion in the Plan or anything to the contrary in the Agreement, the grant of the Option does not provide any right for the Grantee to receive a cash payment in settlement of the Option upon exercise and the Option is payable in shares of Common Stock only.

Securities Law Commitment on Sale of Shares. ~~As a condition of the grant of the Option and the~~ ~~issuance of shares of Common Stock upon exercise of the Option, the~~ Optionee undertakes to only sell, trade or otherwise dispose of any shares of Common Stock issued to the Optionee under the Plan in accordance with applicable Canadian securities laws. Under current laws, this means that the Optionee will need to sell any shares of Common Stock issued under the Plan using the services of a broker or dealer that is registered under Canadian provincial or territorial securities legislation. The Optionee will not be permitted to sell, trade or otherwise dispose of his or her shares through the Company's designated U.S. plan broker, Fidelity Investments, unless such sale ~~is for heronvincpp pl r onl rmitlan in accordance wi.h applicaial securiaies l arenhat iInsepe~~

**THIS DOCUMENT CONSTITUTES PART OF A PROSPECTUS COVERING SECURITIES THAT HAVE BEEN REGISTERED UNDER
THE SECURITIES ACT OF 1933.**

**Restricted Stock Unit Grant Agreement
(Long-Term Incentive Compensation Program under the 2005 Stock Incentive Plan)**

United States Steel Corporation, a Delaware Corporation, herein called the Corporation, grants to the undersigned employee of the employing company identified below (the "Grantee") 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 Grantee:	PARTICIPANT NAME
Name of Employing Company on Date Hereof:	(the company recognized by the Corporation as employing the Grantee on the date hereof)
Number of RSUs Granted:	# RSUs
Date of Grant:	GRANT DATE

By my acceptance, I agree that the above-listed RSUs are granted as Other Stock-Based Awards under and governed by the terms and conditions of the Corporation's 2005 Stock Incentive Plan (the "Plan"), the Corporation's Administrative Regulations for the Long-Term Incentive Compensation Program (the "Administrative Regulations"), and the Grant Terms and Conditions contained herein (the "Agreement") including the special provisions for my country of residence, if any, attached hereto as Exhibit , as well as such amendments to the Plan and/or the Administrative Regulations as the Compensation & Organization Committee, or its successor committee (the "Committee"), may adopt from time to time.

United States Steel Corporation

Accepted as of the above date: **ACCEPTANCE DATE**

By _____
Authorized Officer

By _____
PARTICIPANT ES
Signature of Grantee

Terms and Conditions

1. **Grant:** The Corporation shall issue to the Grantee 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 the restrictions applicable to the RSU are terminated (the RSU is "vested"). Unless and until the RSUs are vested in the manner set forth in Section 3 or 5 below, the Grantee will have no right to settlement of any such RSUs. 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. **Period of Restriction:** The restriction period with regard to the RSUs shall commence on the date the RSUs are granted. The Grantee 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 termination of restrictions shall have no effect. During the period prior to vesting or forfeiture of all or any portion of the RSUs, the Grantee shall not be entitled to vote the Shares and shall not receive dividends paid on the Shares. The Grantee shall be entitled to receive dividend equivalents, in a cash amount equal to the number of RSUs subject to restriction times the per Share dividend (if any) paid to shareholders of the Corporation's common stock; provided, however, the dividend equivalents shall not vest in, or be paid to the Grantee unless and to the extent the underlying RSUs vest as provided in Section 3 or 5 of this Agreement.

3. **Change of Control:** Notwithstanding any terms or conditions of the Plan, the RSUs shall not vest immediately upon a Change of Control; provided, however, that, in lieu of application of Section 9 of the Plan, (i) if the Grantee's employment is terminated within two years following a Change of Control (as defined in Section 4(F)(1) of the Administrative Regulations) involuntarily (except for Cause) or voluntarily with Good Reason (as defined in Section 4(E)(4)(a) of the Administrative Regulations), each unvested RSU will immediately vest, and (ii) if the Grantee's employment is terminated following a Potential Change of Control (as defined in Section 4(F)(2) of the Administrative Regulations) and, subsequently, a 409 Change of Control (as defined in Section 6(E)(i) of the Administrative Regulations) occurs within 24 months following such termination, then each unvested RSU shall not be forfeited but shall vest immediately upon the occurrence of the 409 Change of Control.

4. **Termination of Employment:** Unless otherwise determined by the Committee, (i) unvested RSUs are forfeited if the Grantee's employment is terminated due to Termination without Consent or Termination for Cause, (ii) unvested RSUs will immediately vest upon the Grantee's death during employment or termination of employment by reason of Disability, and (iii) a prorated number of the RSUs scheduled to vest during the current Vesting Year will vest on the date of termination based upon the number of complete months worked during the Vesting Year in which the Grantee's termination of employment occurs by reason of Retirement or Termination with Consent. The remaining unvested RSUs are forfeited immediately upon the Grantee's termination of employment without consideration or further action required of the Corporation or Employing Company. For purposes of this agreement, (i) for U.S. tax-payers, termination shall be construed consistent with a "separation from service" under Section 409 of the Code; and (ii) for non-U.S. tax-payers, termination shall mean that the Grantee is no longer actively employed by an Employing Company, without regard to any notice period mandated under local law (e.g., active employment would not include a period of "garden leave" or similar period pursuant to local law). Any and all forfeitures of RSUs shall be evidenced by written notice to the Grantee. Upon the forfeiture of any RSUs, the Grantee's right to acquire any Shares hereunder will immediately terminate. Notwithstanding the foregoing, the provisions of this Section 4 are subject to the provisions of Section 3.

5. **Vesting:** Subject to Sections 3 and 4, the Grantee 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 Grantee's employment at any time, performing such duties consistent with his capabilities. The RSUs shall vest as follows: (i) upon the first anniversary of the Date of Grant, one-third of the RSUs granted on the Date of Grant shall vest, provided that the Grantee is employed by an Employing Company on such anniversary, (ii) upon the two year anniversary of the Date of Grant, an additional one-third of the RSUs granted on the Date of Grant shall vest, provided that the Grantee is employed by an Employing Company on such anniversary, and (iii) upon the three year anniversary of the Date of Grant, the remaining one-third of the RSUs granted on the Date of Grant shall vest, provided that the Grantee is employed by an Employing Company on such anniversary. All fractional unvested RSUs, if any, resulting from the ratable vesting shall vest as whole RSUs upon the latest vesting date.

Except as provided in Section 3 of this Agreement, notwithstanding any other terms or conditions of the Plan, the Administrative Regulations or this Agreement to the contrary, in the event of the Grantee's termination of employment (whether or not in breach of local labor laws), the Grantee's right to vest in RSUs, if any, will terminate effective as of the date that the Grantee is no longer actively employed by an Employing Company and will not be extended by any notice period mandated under local law (e.g., active employment would not include a period of "garden leave" or similar period pursuant to local law); the Committee shall have the exclusive discretion to determine when the Grantee is no longer actively employed for purposes of the RSUs.

6. **Settlement:** RSUs shall be automatically paid in Shares upon the vesting date of such RSUs and, subject to the other terms of the Plan, Administrative Regulations and this Agreement, the Shares will be issued to the Grantee on each vesting date; provided, further, no payments shall be made later than March 15th of the calendar year following the calendar year which includes the applicable vesting date (which payment schedule is intended to comply with the "short-term deferral" exemption from the application of Section 409 ("Section 409") of the Code). The Corporation shall have no obligation to issue Shares unless and until the Grantee has satisfied any applicable tax withholding obligations pursuant to Section 11 below and such issuance otherwise complies with all applicable law. Upon vesting and settlement of the RSUs, one or more certificates, free of all restrictions on transferability or forfeiture except for restrictions required by applicable laws and/or regulations, shall be issued in the Grantee's name (or, in the event of the Grantee's death prior to such termination or such issuance, to the Grantee's estate) for the number of Shares subject to vested RSUs. The Grantee shall not be entitled to delivery of a certificate for any portion of the Shares until the corresponding portion of the RSUs has vested.

and transfer the Data, in electronic or other form, for the purposes of implementing, administering and managing the Grantee's 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 Grantee may elect to deposit any Shares acquired upon vesting of the RSUs. The Grantee understands that Data will be held only as long as is necessary to implement, administer and manage the Grantee's participation in the Plan. The Grantee understands that he or she may, at any time, view Data, request additional information about the storage and processing of Data, require any necessary amendments to Data or refuse or withdraw the consents herein, in any case without cost, by contacting in writing his or her local human resources representative. The Grantee understands, however, that ówev

**Additional Terms and Conditions of the
United States Steel Corporation 2005 Stock Incentive Plan
Restricted Stock Unit Agreement**

TERMS AND CONDITIONS

This Exhibit includes additional terms and conditions that govern the RSUs granted to the Grantee under the Plan if he or she resides in one of the countries listed on Form D

Prior to the relevant taxable event, the Grantee shall pay or make adequate arrangements satisfactory to the Corporation and/or the Employing Company to satisfy all withholding obligations of the Corporation and/or the Employing Company. In this regard, the Grantee authorizes the Corporation and/or the Employing Company, or their respective agents, at their discretion, to satisfy the obligations with regard to all applicable Tax-Related Items by one or a combination of the following methods: (1) withholding from Grantee's wages or other cash compensation paid to Grantee by the Corporation and/or the Employing Company; (2) withholding from proceeds of the sale of Shares issued upon vesting of the RSUs either through a voluntary sale or through a mandatory sale arranged by the Corporation (on Grantee's behalf pursuant to this authorization) through such means as the Corporation may determine in its sole discretion (whether through a broker or otherwise); or (3) withholding in Shares to be issued upon vesting of the RSUs.

To avoid negative accounting treatment, the Corporation may withhold or account for Tax-Related Items by considering applicable minimum statutory withholding amounts or other applicable withholding rates. If the Tax-Related Items are satisfied by withholding in Shares issuable upon vesting of the RSUs, for tax purposes, the Grantee is deemed to have been issued the full number of Shares subject to the RSUs, notwithstanding that a number of the Shares are held back solely for the purpose of paying the Tax-Related Items. Finally, the Grantee shall pay to the Corporation or the Employing Company any amount of Tax-Related Items due as a result of any aspect of the Grantee's participation in the Plan. The Grantee understands that no Shares or proceeds from the sale of Shares shall be delivered to Grantee, notwithstanding the lapse of the restrictions on the RSUs, unless and until the Grantee shall have satisfied any obligation for Tax-Related Items with respect thereto.

12. **Nature of the Grant:** Nothing herein shall be construed as giving the Grantee any right to be retained in the employ of an Employing Company or affect any right which the Employing Company may have to terminate the employment of such Grantee. Further, by accepting this grant of RSUs, the Grantee acknowledges that:

- a) the grant of the RSUs is voluntary and occasional and does not create any contractual or other right to receive future grants of RSUs, or benefits in lieu of RSUs, even if RSUs have been granted repeatedly in the past;
- b) all decisions with respect to future RSU grants, if any, will be at the sole discretion of the Committee;
- c) the Grantee is voluntarily participating in the Plan;
- d) the RSUs and the Shares subject to the RSUs are extraordinary items which do not constitute compensation of any kind for services of any kind rendered to the Corporation or to the Employing Company, and which are outside the scope of the Grantee's employment contract, if any;
- e) the RSUs and the Shares subject to the RSUs are not part of normal or expected compensation or salary for any purpose, including, but not limited to, calculating any severance, resignation, termination, dismissal, redundancy, end-of-service payments, bonuses, long-service awards, pension or retirement benefits or similar payments and in no event should be considered as compensation for, or relating in any way to, past services for the Corporation or the Employing Company or any Subsidiary or affiliate of the Corporation;
- f) the RSUs and the Shares subject to the RSUs are not intended to replace any pension rights or compensation;
- g) the grant of RSUs will not be intended to

**Additional Terms and Conditions of the
United States Steel Corporation 2005 Stock Incentive Plan
Restricted Stock Unit Agreement**

TERMS AND CONDITIONS

This Exhibit includes additional terms and conditions that govern the RSUs granted to the Grantee under the Plan if he or she resides in one of the countries listed below. Certain capitalized terms used but not defined in this Exhibit have the meanings set forth in the Plan, the Administrative Regulations and/or the Agreement.

NOTIFICATIONS

This Exhibit also includes information regarding exchange controls and certain other issues of which the Grantee should be aware with respect to participation in the Plan. The information is based on the laws in effect in the applicable countries as of April 2009. Such laws are often complex and change frequently. As a result, the Corporation strongly recommends that the Grantee not rely on the information in this Exhibit as the only source of information relating to the consequences of his or her participation in the Plan because the information may be out of date at the time that the Grantee vests in the RSUs or sells Shares acquired under the Plan.

In addition, the information contained herein is general in nature and may not apply to the Grantee's particular situation, and the Corporation is not in a position to assure the Grantee of a particular result. Accordingly, the Grantee is advised to seek appropriate professional advice as to how the relevant laws in his or her country may apply to the Grantee's situation.

Finally, if the Grantee is a citizen or resident of a country other than the one in which he or she is currently working, the information contained herein may not be applicable.

CANADA

TERMS AND CONDITIONS

RSUs Payable Only in Shares. Notwithstanding any discretion in the Plan or anything to the contrary in the Agreement, the grant of RSUs does not provide any right for the Grantee to receive a cash payment in settlement of the RSUs upon vesting and the RSUs are payable in Shares only.

Securities Law Commitment on Sale of Shares. As a condition of the grant of RSUs and the issuance of Shares upon vesting of the RSUs, the Grantee undertakes to only sell, trade or otherwise dispose of any Shares issued to the Grantee under the Plan in accordance with applicable Canadian securities laws. Under current laws, this means that the Grantee will need to sell any Shares issued under the Plan using the services of a broker or dealer that is registered under Canadian provincial or territorial securities legislation. The Grantee will not be permitted to sell, trade or otherwise dispose of his or her Shares through the Company's designated U.S. plan broker, Fidelity Investments, unless such sale, trade or disposal can be executed in accordance with applicable securities laws. As legal requirements may be subject to change, Grantees are encouraged to seek specific advice about their individual situation before taking any action with respect to securities issued to them under the Plan.

By accepting this RSU, the Grantee expressly agrees that he or she will consult with a personal legal advisor to address any questions that may arise regarding compliance with this requirement. The Grantee understands and agrees that he or she will be liable for any failure to comply with the foregoing provision.

SERBIA

NOTIFICATIONS

Exchange Control Information. Pursuant to the Law on Foreign Exchange Transactions (effective July 27, 2006), Serbian residents may freely acquire Shares under the Plan, however, the National Bank of Serbia requires reporting of the acquisition of such Shares, the value of the Shares at vesting and, on a quarterly basis, any changes in the value of the underlying Shares. The Grantee is advised to consult with a personal legal advisor to determine his or her reporting obligations upon the acquisition of Shares under the Plan. The Corporation reserves the right to require the Grantee to report details of the sale of his or her Shares to the Corporation or to follow such other procedures as may be established by the Corporation to comply with applicable exchange control regulations.

SLOVAK REPUBLIC

There are no country-specific provisions.