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(Exact name of registrant as specified in its charter)

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(State or other jurisdiction of  
incorporation or organization)

(I.R.S. Employer  
Identification No.)

(Address of Principal Executive Offices)

(Zip code)

(Full title of the plan)

(Name, address and telephone number, including area code, of agent for service)

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Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, 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.

Large accelerated filer   
Non-accelerated filer

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 7(a)(2)(B) of Securities Act.

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Common stock \$1.00 par value per share 4,700,000 \$6.83 \$32,101,000 oraran Pnaee \$4,166,000 tp eled,S

(1) Pursuant to Rule 416(a), this registration statement shall also cover an indeterminable number of additional shares of common stock which may become issuable under the United States Steel Corporation 2016 Omnibus Incentive Compensation Plan, as amended by reason of any stock dividend, stock split, recapitalization, or other similar transaction effected without the receipt of consideration which can be determined by the board of directors.

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This Registration Statement is being filed on Form S-8 by the registrant, United States Steel Corporation, for the purpose of registering 4,700,000 additional shares of common stock to be issued under the United States Steel Corporation's 2016 Omnibus Incentive Compensation Plan, as amended on April 25, 2017, and as amended and restated effective April 28, 2020 (the "Plan"). The contents of the previous Registration Statements on Form S-8 filed with the U. S. Securities and Exchange Commission (the "SEC") on [April 27, 2016 \(File No. 333-210953\)](#) and [April 26, 2017 \(File No. 333-217464\)](#) (collectively, the "Prior Registration Statements") are hereby incorporated by reference into this Registration Statement and made a part hereof in accordance with General Instruction E of Form S-8.

The following documents filed with the SEC by the registrant are incorporated by reference in this registration statement:

- (a) The registrant's [Annual Report on Form 10-K](#) for the year ended December 31, 2019 (including the portions of the registrant's [definitive proxy statement](#) for the registrant's 2020 annual meeting of stockholders incorporated by reference therein);
  - (b) [The registrant's Quarterly Report on Form 10-Q for the quarter ended March 31, 2020](#)
  - (c) The registrant's Current Reports on Form 8-K filed with the SEC on [January 30, 2020](#), [March 13, 2020](#), [March 27, 2020](#), [April 30, 2020](#) and [April 30, 2020](#) (excepting the information in such Current Reports on Form 8-K that have been furnished rather than filed in accordance with SEC rules); and
  - (d) The description of the registrant's comma (inrm 8-
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Article V of the registrant's Amended and Restated By-Laws provides that the registrant shall indemnify to the fullest extent permitted by law any person who is made or is threatened to be made a party or is involved in any action, suit, or proceeding whether civil, criminal, administrative or investigative by reason of the fact that he is or was a

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(a) The undersigned registrant hereby undertakes:

(1) To file, during any period in which offers or sales are being made, a post-effective amendment to this registration statement:

(i) To include any prospectus required by Section 10(a)(3) of the Securities Act;

(ii) To reflect in the prospectus any facts or events arising after the effective date of this registration statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in this registration statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the SEC pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than a 20 percent change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective registration statement;

(iii) To include any material information with respect to the plan of distribution not previously disclosed in this registration statement or any material change to such information in this registration statement;

*Provided, however,* that paragraphs (a)(1)(i) and (a)(1)(ii) above do not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in repEo

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We hereby consent to the filing of this opinion letter as Exhibit 5.1 to the Registration Statement. In giving this consent, we do not thereby admit that we are act as

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CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of United States Steel Corporation of our report dated February 14, 2020 relating to the financial statements, financial statement schedule and the effectiveness of internal control over financial reporting, which appears in United States Steel Corporation's Annual Report on Form 10-K for the year ended December 31, 2019.

/s/ PricewaterhouseCoopers LLP  
Pittsburgh, Pennsylvania  
May 1, 2020

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