

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington

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**UNITED STATES STEEL CORPORATION**  
**CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME (LOSS)**  
**(Unaudited)**

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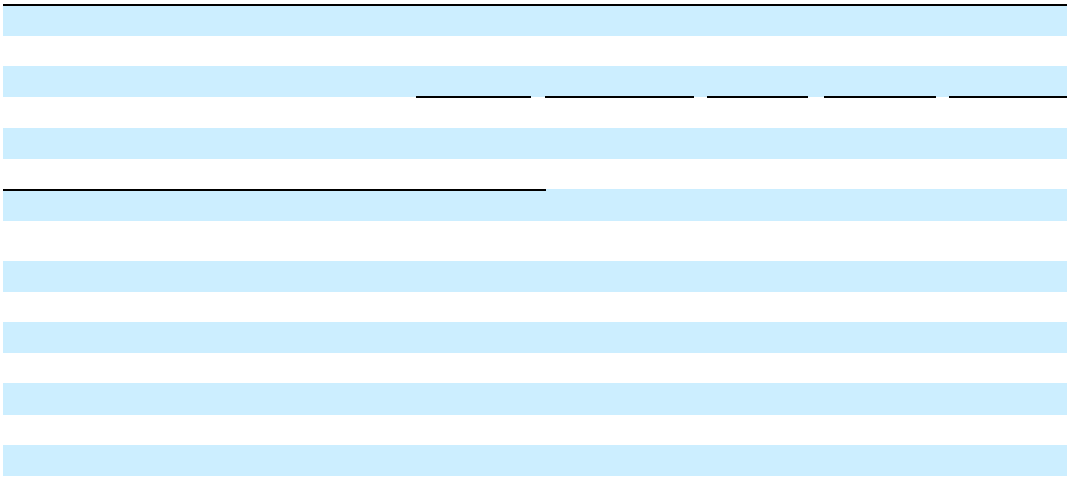
















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Grant Details	2016		2015	
	Shares <sup>(a)</sup>	Fair Value <sup>(b)</sup>	Shares <sup>(a)</sup>	Fair Value <sup>(b)</sup>
Stock Options	1,333,210	\$ 6.24	1,638,540	\$ 10.02
Restricted Stock Units	1,117,495	\$ 14.27	794,370	\$ 24.71
Performance Awards: <sup>(c)</sup>				

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The tax provision for the first six months of 2016 is based on an estimated annual effective rate, which requires management

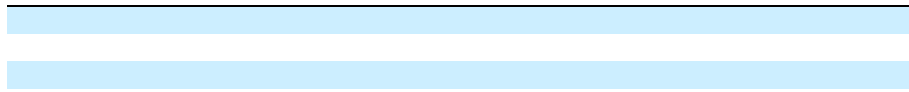
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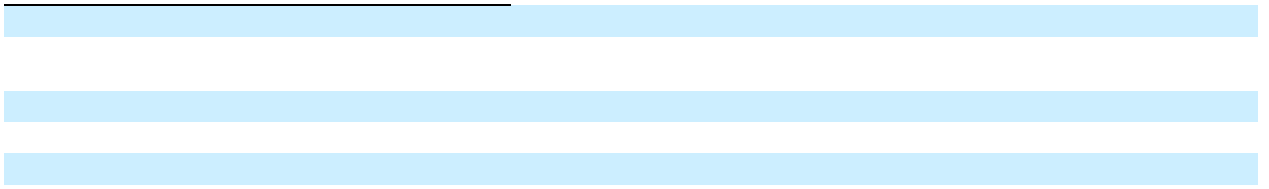














Accrued liabilities for restructuring and other cost reduction programs are included in the following balance sheet lines:

(in millions)	June 30, 2016		December 31, 2015	
Accounts payable	\$	59	\$	90
Employee Benefits		2		—
Deferred credits and other noncurrent liabilities	\$	20	\$	17
<b>Total</b>	<b>\$</b>	<b>111</b>	<b>\$</b>	<b>155</b>

**20. Contingencies and Commitments**

U. S. Steel is the subject of, or party to, a number of pending or threatened legal actions, contingencies and commitments involving a variety of matters, including laws and regulations relating to the environment. Certain of these matters are discussed below. The ultimate resolution of these contingencies could, individually or in the aggregate, be material to the consolidated financial statements.




material adverse effect on U. S. Steel's financial condition, although the resolution of such matters could significantly impact results of operations for a particular quarter.

**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:

(In millions)	Six Months Ended June 30, 2016	
Beginning of period	\$	197
Accruals for environmental remediation deemed probable and reasonably estimable		1
Adjustments for changes in estimates		(4)
Obligations settled		(6)
End of period	\$	188

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

(In millions)	June 30, 2016		December 31, 2015	
Accounts payable	\$	15	\$	14
Deferred credits and other noncurrent liabilities		173		183
Total	\$	188	\$	197

Expenses related to remediation are recorded in cost of sales and were insignificant for both the three and six month periods ended June 30, 2016 and 2015. It is not presently 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 the associated liabilities, it is reasonably possible that total remediation costs for active matters may exceed the accrued liabilities by as much as 15 to 25 percent.

Remediation Projects

U. S. Steel is involved in environmental remediation projects at or adjacent to several current and former U. S. Steel facilities and other locations that are in various stages of completion ranging from initial characterization through post-closure monitoring. Based on the anticipated scope and degree of uncertainty of projects, we categorize projects as follows:

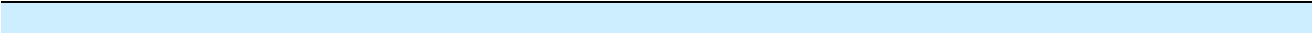
- (1) *Projects with Ongoing Study and Scope Development* - Projects which are still in the development phase. For these projects, the extent of remediation that may be required is not yet known, the remediation methods and plans are not yet developed, and/or cost estimates cannot be determined. Therefore, significant costs, in addition to the accrued liabilities for these projects, are reasonably possible. There are five environmental remediation projects where additional costs for completion are not currently estimable, but could be material. These projects are at Fairfield Works, Lorain Tubular, USS-POSCO Industries (UPI), the Fairless Plant, and the former steelmaking plant at Joliet, Illinois. As of June 30, 2016, accrued liabilities for these projects totaled \$1 million for the costs of studies, investigations, interim measures, design and/or remediation. It is reasonably possible that additional liabilities associated with future requirements regarding studies, investigations, design and remediation for these projects could be as much as \$25 million to \$40 million.
- (2) *Significant Projects with Defined Scope* - Projects with significant accrued liabilities with a defined scope. As of June 30, 2016, there are four significant projects with defined scope greater than or equal to \$5 million each, with a total accrued liability of \$147 million. These projects are Gary RCRA (accrued liability of \$31 million), the former Geneva facility (accrued liability of \$63 million), the former Duluth facility St. Louis River Estuary (accrued liability of \$48 million), and the Solid Waste Management Unit (SWMU) #4 at UPI (accrued liability of \$5 million).
- (3) *Other Projects with a Defined Scope* - Projects with relatively small accrued liabilities for which we believe that, while additional costs are possible, they are not likely to be significant, and also include those projects for which we do not yet possess sufficient information to estimate potential costs to U. S. Steel. There are

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is €43 million to €140 million (approximately \$48 million to \$155 million) over the 2016 to 2020 period. There are ongoing efforts to seek EU grants to fund a portion of these capital expenditures. The actual amount spent will depend largely upon the amount of EU incentive grants received.

Due to other EU legislation, we are required to make changes to the boilers at our steam and power generation plant in order to comply with stricter air emission limits for large combustion plants. In January 2014, the operation of USSK's boilers was approved by the EC as part of Slovakia's Transitional National Plan (TNP) for bringing all boilers in Slovakia into compliance by no later than 2020. The TNP establishes emission ceilings for each category of emissions (Total Suspended Particulate, SO<sub>2</sub> and NO<sub>x</sub>) for both stacks within the Power Plant. The allowable amount of discharged emissions will decrease each year until mid 2020. An emission ceiling will be a limiting factor for future operation of the boilers. The boiler projects have been approved by our Board of Directors and we are now in

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U. S. Steel will continue to evaluate potential strategic and organizational opportunities, which may include the acquisition, divestiture or consolidation of assets. Given recent market conditions and the continued challenges faced by the Company, we are aggressively focused on maintaining cash and are considering various possibilities, including exiting lines of business and the sale of certain assets, that we believe would ultimately result in a stronger balance sheet and greater stockholder value. The Company will pursue opportunities based on the financial condition of the Company, its long-term strategy, and what the Board of Directors determines to be in the best interests of the Company's stockholders at the time.

***Restructuring and Other Charges***

During the three months ended June 30, 2016, the Company recorded a net favorable adjustment of \$6 million associated with a change in estimate for headcount reductions across the enterprise, including within our Flat-Rolled, Tubular and USSE segments. This change in estimate includes adjustments for costs for supplemental unemployment and severance benefits as well as the continuation of health care benefits.

During the six months ended June 30, 2016, the Company recorded a net charge of \$4 million, associated with Company wide headcount reductions, including within our Flat-Rolled, Tubular and USSE segments. This charge includes costs for supplemental unemployment and severance benefits as well as the continuation of health care benefits.

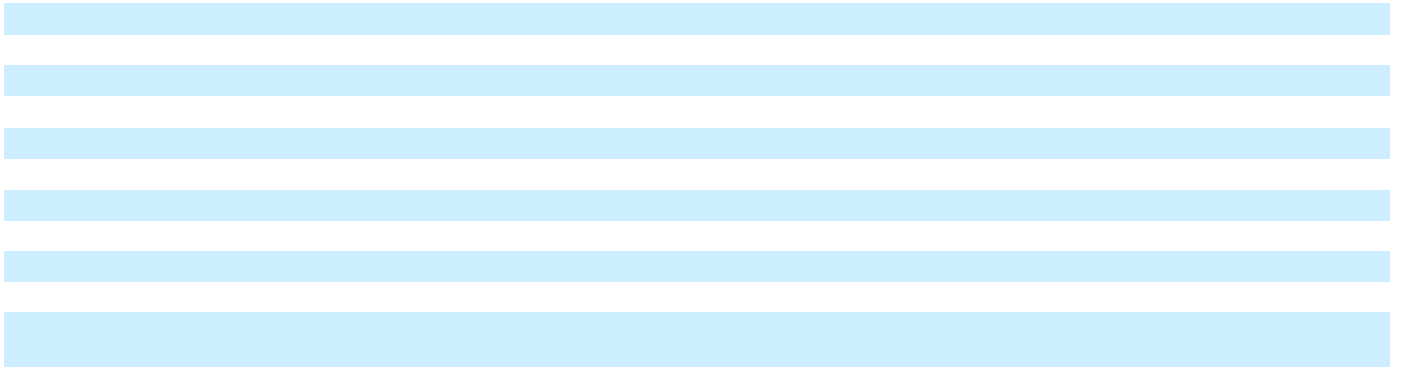
During the three months ended June 30, 2015, the Company recorded a net charge of \$19 million for employee related costs, for severance, supplemental unemployment benefits and a combination of healthcare benefits as well as other shutdown costs, primarily environmental. Favorable adjustments for changes in estimates on restructuring reserves were made for \$18 million, primarily related to employee and environmental costs associated with the shutdown of our coke making operations at Gary Works and Granite City Works.

During the six months ended June 30, 2015, the Company recorded a net charge of \$172 million, primarily related to the permanent shutdown of the cokemaking operations at Gary Works and Granite City Works, within our Flat-Rolled segment. In addition to the write-down of the assets, the charge also includes employee related costs, including costs for severance, supplemental unemployment benefits and continuation of health care benefits as well as other shutdown costs, primarily environmental. Favorable adjustments for changes in estimates on restructuring reserves were made for \$18 million, primarily related to employee and environmental costs associated with the shutdown of our cokemaking operations at Gary Works and Granite City Works.

Charges for restructuring and ongoing cost reduction initiatives are recorded in the period the Company commits to a restructuring or cost reduction plan, or executes specific actions contemplated by the plan and all criteria for liability recognition have been met. Charges related to the restructuring and cost reductions include severance costs, accelerated depreciation, asset impairments and other closure costs.

Management believes its restructuring actions with regards to the Company's operations will potentially impact the Company's annual cash flows by approximately \$350 million to \$400 million over the course of subsequent annual periods as a result of decreased employee, maintenance and other facility costs, as well as eliminating the need for capital investment at the facilities. These actions will result in other non-cash savings of approximately \$90 million, primarily related to reduced depreciation expense in future periods. Management does not believe there will be any significant impacts related to the Company's revenues as a result of these actions. The Company has realized actual cash savings of approximately \$115 million related to 2015 restructuring efforts.













With reduced pricing for iron-ore, management is considering its options with respect to the Company's iron-ore position in the United States. The Company is also exploring opportunities related to the availability of reasonably priced natural gas as an alternative to coke in the iron reduction process to improve our cost competitiveness, while reducing our dependence on coal and coke. After receiving the necessary authorizations from the Jefferson County Department of Health and the Alabama Department of Environmental Management for the Fairfield EAF project, construction began in the second quarter of 2015, but due to the challenging market conditions resulting from depressed oil prices and reduced oil rig counts, the construction of the Fairfield EAF has been delayed until market conditions improve.

**Issuance of long-term debt, net of financing costs**, totaled \$958 million in the six months ended June 30, 2016. U. S. Steel issued \$980 million of 8.375% Senior Secured Notes due July 1, 2021. U. S. Steel received net proceeds from the offering of approximately \$958 million after fees of approximately \$22 million related to underwriting and third party expenses.

**Repayment of long-term debt** totaled \$962 million in the six months ended June 30, 2016. During the six months ended June 30, 2016, U. S. Steel repurchased approximately \$6 million of its 6.05% Senior Notes due 2017 through open market purchases and completed an optional redemption of the remaining aggregate principal amount of approximately \$444 million. Also, during the six months ended June 30, 2016, U. S. Steel repurchased portions of our outstanding senior notes which included our 7.00% Senior Notes due 2018, 7.375% Senior Notes due 2020, and our 6.875% Senior Notes due 2021 for a total aggregate principal value of \$512 million through a series of issuer tender offers and open market repurchases.



We use surety bonds, trusts and letters of credit to provide financial assurance for certain transactions and business activities. The use of some forms of financial assurance and cash collateral have a negative impact on liquidity. U. S. Steel has committed \$158 million of liquidity sources for financial assurance purposes as of June 30, 2016. Increases in certain of these commitments which use collateral are reflected in restricted cash on the Consolidated Statement of Cash Flows.

At June 30, 2016, in the event of a change in control of U. S. Steel, the following may occur: (a) debt obligations totaling \$2,593 million as of June 30, 2016

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potential participation in a renewable energy program that provides the opportunity to reduce electricity costs, as well as the potential for government grants and other support concerning investments in environmental control technology. Although there are many conditions and uncertainties regarding the grants, including matters controlled by the EU, the value of these incentives as stated in the MOU could be as much as €75 million (approximately \$83 million). U. S. Steel also agreed to pay the government of Slovakia specified declining amounts should U. S. Steel sell USSK within five years of the date of the MOU. We continue to work closely with the government of Slovakia to monitor the progress of the respective commitments and to achieve the incentives described in the MOU.

Slovakia adopted a new waste code in March 2015 that became effective January 1, 2016. This legislation implements Ms M<sup>ie</sup>

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United States - Air

The CAA imposes stringent limits on air emissions with a federally mandated operating permit program and civil and criminal enforcement sanctions. The CAA requires, among other things, the regulation of hazardous air pollutants through the development and promulgation of National Emission Standards for Hazardous Air Pollutants (NESHAP) and MMS MMSad

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environmental remediation matters proceed toward ultimate resolution or as remediation obligations arise, charges in excess of those previously accrued may be required.

For further discussion of relevant environmental matters, see "Part II. Other information - Item 1. Legal Proceedings - Environmental Proceedings."

During the first six months of 2016, U. S. Steel recorded a net decrease of \$9 million to our accrued balance for environmental matters for U.S. and international facilities. The total accrual for such liabilities at June 30, 2016 was \$188 million. These amounts exclude liabilities related to asset retirement obligations, disclosed in Note 14 to the Consolidated Financial Statements.

U. S. Steel is the subject of, or a party to, a number of pending or threatened legal actions, contingencies and commitments involving a variety of matters, including laws and regulations relating to the environment. The ultimate resolution of these contingencies could, individually or in the aggregate, be material to the Consolidated Financial Statements.

#### **Other Relevant Matters**

##### Apolo Tubulars

Apolo Tubulars, a subsidiary of U.S. Steel, is a joint venture of which the Company owns 50%, was the subject of a search of its premises in Brazil on 04/11/16.

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not be considered a substitute for net earnings (loss) or other financial measures as computed in accordance with U.S. GAAP and is not necessarily comparable to similarly titled measures used by other companies.

## INTERNATIONAL TRADE

U. S. Steel continues to lead the industry in efforts to address illegal dumping and subsidized imports that injure the economic health of our country, our Company and our workers.

On June 3, 2015, U. S. Steel filed antidumping (AD) and countervailing duty (CVD) cases against China, India, Italy, South Korea, and Taiwan for the import of unfairly traded corrosion-resistant steel. The U.S. Department of Commerce (DOC) imposed final countervailing duties against core imports from China, India, Italy, and South Korea. China, India, Italy, South Korea, and Taiwan also received dumping margins ranging from approximately 3 to 210 percent, which became final when the U.S. International Trade Commission (USITC) determined that the U.S. industry is materially injured by reason of these imports. U.S. Customs and Border Protection will enforce these decisions and collect AD and CVD duties thereon.

On July 28, 2015, U. S. Steel filed AD and CVD petitions charging that unfairly-traded imports of cold-rolled steel products from Brazil, China, India, Japan, South Korea, the Netherlands, Russia, and the United Kingdom are causing material injury to the domestic industry and that the foreign producers in Brazil, China, India, South Korea, and Russia benefit from numerous countervailable subsidies. On May 18, 2016, DOC announced its final determinations in the AD and CVD investigations against China and Japan. The USITC unanimously determined that the U.S. steel industry is materially injured by reason of imports of cold-rolled steel products from China and Japan. In late July, Commerce issued its final AD and CVD determinations for Brazil, India, South Korea, Russia, and the United Kingdom. Final countervailing duty margins range from approximately 1 percent to approximately 256 percent, whereas the final dumping margins range from approximately 1 percent to approximately 266 percent. The USITC must now issue its final injury determinations for Brazil, India, South Korea, Russia, and the United Kingdom.

On August 11, 2015, U. S. Steel filed AD and CVD petitions for the imposition of duties on hot-rolled coil from Australia, Brazil, Japan, South Korea, the Netherlands, Turkey, and the United Kingdom. On January 11, 2016, the DOC announced its affirmative preliminary determinations in the CVD investigation of imports of hot-rolled steel from Brazil, imposing duties of approximately 7 percent. In the AD investigations, DOC imposed preliminary AD duties ranging from approximately 4 to 49 percent against Australia, Brazil, Japan, Korea, Netherlands, Turkey, and the United Kingdom. The final USITC hearing is scheduled for August 4th. The final CVD and AD determinations are expected to be released in August 2016, unless the statutory deadline is extended.

As an industry leader in the fight for fair trade, U. S. Steel also launched an action under Section 337 of the Tariff Act of 1930 against ten of the eleven largest Chinese producers and their distributors. The complaint alleges three causes of action: 1) illegal conspiracy to fix prices and control output and export volumes; 2) the theft of trade secrets through industrial espionage, and 3) circumvention of duties by false labeling and transshipment. The relief sought is the exclusion of all carbon and alloy steel from China. On May 26, 2016 the USITC instituted an investigation on all three causes. In July 2016, Administrative Law Judge Sandra Lord is expected to set a target date for completing the investigation. The case is now in the discovery phase.

At present, U. S. Steel is also involved in several appeals filed with the Court of International Trade from the Oil Country Tubular Goods (OCTG) cases. In addition to defending on-going appeals, U. S. Steel, and other domestic producers, filed joint requests for administrative reviews in the several OCTG investigations. U. S. Steel continues to be actively engaged in relevant, pending sunset reviews before the USITC and the DOC.

In the EU, USSK is also participating in and cooperating with the EC dumping action concerning hot-rolled steel flat products from China, which was filed on December 23, 2015. On July 7, 2016, at the request of European steel producers, the EC opened a dumping investigation into the imports of hot-rolled coil from Russia, Ukraine, Serbia, Iran and Brazil.

USSK is also actively participating in the EC's investigation concerning cold-rolled steel flat products from China and Russia. The EC instituted provisional measures against Chinese and Russian suppliers of cold-rolled steel at approximately 16 and 26 percent, respectively. By August 2016, the EC will determine whether definitive measures will be imposed against China and Russia.













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beyond the former operations area, there has been no material change in the status of the project during the six months ended June 30, 2016. As of June 30, 2016, an accrual of approximately \$302,000 remains available for addressing these outstanding issues.

#### ***Air Related Matters***

##### **Great Lakes Works**

On March 27, 2014, the No. 2 BOP Shop experienced an incident when air pollution control ductwork unexpectedly collapsed. The incident resulted in structural damage and atypical emissions. On April 14, 2014, the Michigan Department of Environmental Quality (MDEQ) issued a Violation Notice that also included a request for additional information. U. S. Steel responded to the notice on May 5, 2014. In addition, on April 14, 2014, the EPA issued a separate Notice of Violation regarding the same incident alleging that U. S. Steel failed to properly operate the BOP furnace and failed to continuously meet roof monitor opacity standards. U. S. Steel continues to discuss resolution of the matter with both MDEQ and the EPA.

Great Lakes Works received Violation Notices from MDEQ relating to isolated BOP opacity exceedances which allegedly occurred from 2014 through 2016. In addition, MDEQ alleges that U. S. Steel failed to operate in a manner consistent with its operating and maintenance plans. U. S. Steel responded to the notices and continues to discuss resolution of the matter with MDEQ.

On May 27, 2015, Great Lakes Works received a Violation Notice in which MDEQ alleged that U. S. Steel did not obtain a required permit to install a BOP vessel replacement that occurred in November 2014. U. S. Steel responded to MDEQ on June 17, 2015.

On October 29, 2015, Great Lakes Works received a Violation Notice in which MDEQ alleges that U. S. Steel failed a stack test for emissions from the pickle line in August 2015. U. S. Steel has responded to the notice and is currently discussing resolution with MDEQ.

Although discussions with MDEQ regarding the for-emi%4 .id

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In June 2011, U. S. Steel and MPCA reached agreement on a Schedule of Compliance (SOC) to address alleged water quality issues at the Minntac facility. The 2011 agreement required U. S. Steel to determine sulfate levels at the property boundary and to resolve the water quality allegations. In addition, the agreement anticipated that U. S. Steel would pilot trial a dry control system on Line 6 at Minntac. Since then, U. S. Steel has employed actions to resolve some of the allegations raised in the SOC. In addition, since then, U. S. Steel has conducted additional investigations and evaluated technologies that would be used to address other water quality allegations in the SOC and reduce sulfate levels in groundwater outside the boundaries of Minnesota Ore. The actions already implemented as well as the new data indicate that the proposed dry control system in the 2011 agreement would not be an effective means to reach the goals outlined in the SOC. U. S. Steel is currently negotiating an alternate resolution with MPCA.

**EPA Region V Federal Lawsuit**

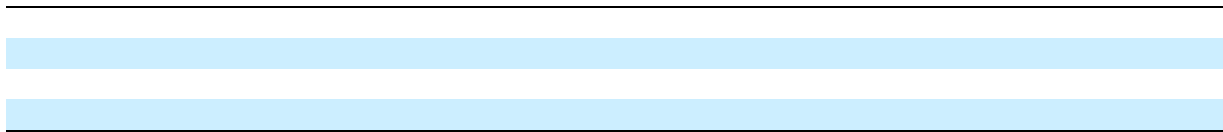
On August 1, 2012, the EPA, joined by the States of Illinois, Indiana and Michigan, initiated an action in the Northern District of Indiana alleging various air regulatory violations at Gary Works, Granite City Works, and Great Lakes Works. For more information on this action, see Note 20 to the Consolidated Financial Statements "Contingencies and Commitments - EPA Region V Federal Lawsuit."

**Other Regulatory**

In March 2015, the Occupational Safety and Health Administration (OSHA) issued multiple "Serious" citations and one "Willful" citation and proposed penalties totaling \$107,000 resulting from a September 2014 fatality incident at U. S. Steel's Fairfield Works plant in Alabama. OSHA has proposed that U. S. Steel be placed in the Severe Violator Enforcement Program (SVEP). U. S. Steel negotiated a settlement agreement with OSHA in which the willful citation will be reclassified. As a result of this reclassification and other negotiated changes, U. S. Steel does not meet the criteria to be in the SVEP. The fully-executed settlement agreement was approved by the presiding Judge and became a Final Order of the Occupational Safety and Health Review Commission on April 22, 2016.

**ASBESTOS LITIGATION**

On June 30, 2016, in *Washington v. U.S. Steel*, a Howard County, Maryland federal court granted summary judgment in favor of U.S. Steel regarding asbestos litigation.



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. 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, although the resolution of such matters will result in the payment of additional amounts.

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**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**

- 3.1 Certificate of Amendment to Restated Certificate of Incorporation of United States Steel Corporation, dated April 26, 2016.
  - 10.1 United States Steel Corporation 2016 Omnibus Incentive Compensation Plan Restricted Stock Unit Grant Agreement - Retention Grant Form
  - 10.2 United States Steel Corporation 2016 Omnibus Incentive Compensation Plan Restricted Stock Unit Grant Agreement - Annual Grant Form
  - 10.3 United States Steel Corporation 2016 Omnibus Incentive Compensation Plan - Stock Option Grant Form
  - 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
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**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 a duly authorized officer.

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**CERTIFICATE OF AMENDMENT**  
**TO**  
**RESTATED CERTIFICATE OF INCORPORATION**  
**OF**  
**UNITED STATES STEEL CORPORATION**

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Pursuant to Section 242 of the Delaware General Corporation Law

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United States Steel Corporation, a corporation organized and existing under the General Corporation Law of the State of Delaware does hereby certify:

- FIRST:** The name of the corporation is United States Steel Corporation (the "Corporation").
- SECOND:** That the amendment set forth in this Certificate of Amendment of the Restated Certificate of Incorporation of the Corporation, was duly adopted by the Board of Directors of the Corporation and by the stockholders of the Corporation in accordance with the provisions of Section 242 of the General Corporation Law of the State of Delaware.
- THIRD:** Article SEVENTH of the Corporation's Restated Certificate of Incorporation shall be amended and restated in its entirety to read as follows:

SEVENTH: The number of directors of the Corporation shall be fixed from time to time by, or in the manner provided in, its by-laws and may be increased or decreased as therein provided; but the number thereof shall not be less than three.

The directors of the Corporation shall be classified as follows: The term of office for the class of directors elected at the 2012 annual meeting of stockholders shall expire at the 2015 annual meeting of stockholders; the term of office for the class of directors elected at the 2013 annual meeting of stockholders shall expire at the 2016 annual meeting of stockholders; and the term of office for the class of directors elected at the 2014 annual meeting of stockholders shall expire at the 2017 annual meeting of

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stockholders, with the members of each such class to hold office until their successors are elected and qualified. The directors elected at the 2015 annual meeting of stockholders and at each subsequent annual meeting of stockholders shall hold office for a term expiring at the next annual meeting of stockholders and until their successors are elected and qualified.

In the case of any vacancy created by an increase in the number of directors of the Corporation, the additional director or directors shall be elected by the Board of Directors, and such additional director or directors so elected shall hold office until the next annual meeting of stockholders and until their successors are elected and qualified.

In the case of any vacancy in the Board of Directors from any cause other than an increase in the number of directors, a successor to hold office for the unexpired portion of the term of the director whose place became vacant shall be elected by a majority of the Board of Directors then in office, though less than a quorum.

IN WITNESS WHEREOF, the Corporation has caused this Certificate of Amendment to be executed on its behalf this 26<sup>th</sup> day of April, 2016.

UNITED STATES STEEL CORPORATION

By: /s/ Arden T. Phillips

Name: Arden T. Phillips

Title: Secretary



Corporation and/or the Employing Company (a) make no representations or undertakings regarding the treatment of any Tax-Related Items; and (b) do not commit to and are under no obligation to structure the terms of the grant of the RSUs or any aspect of the Grantee's participation in the Plan to reduce or eliminate his or her liability for Tax-Related Items or to achieve any particular tax result. Further, if the Grantee has become subject to Tax-Related Items in more than one jurisdiction between the Date of Grant and the date of any relevant taxable event, the Grantee acknowledges that the Corporation and/or the Employing Company (or former Employing Company, as applicable) may be required to withhold or account for Tax-Related Items in more than one jurisdiction.

Prior to the relevant taxable event, the Grantee shall pay or make adequate arrangements for the tax liability on the RSUs.





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**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 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 (the company recognized by the Corporation on Date Hereof):**        **as employing the Grantee)**

**Number of RSUs Granted:**        **# RSUs**

**Date of Grant:**        **GRANT DATE**

By accepting this Grant in any manner prescribed by the Corporation, the Grantee 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 the Terms and Conditions contained herein and any special provisions for the Grantee's country of residence set out on Exhibit A (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 Grant and fully understands all provisions of the Plan and the Agreement.

United States Steel Corporation

By: \_\_\_\_\_  
Authorized Officer

**Terms and Conditions**

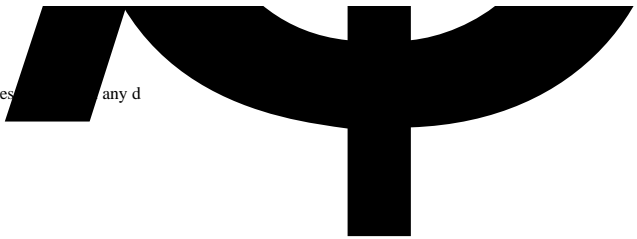
1. **Grant:** The Corporation has granted to the Grantee the number of RSUs set forth in this Agreement. Each RSU represents the right to receive one share of the Corporation's common stock (a "Share") on the date specified in Section 6 below in settlement of each RSU that has vested as provided in Sections 3, 4 or 5 below. Unless and until the RSUs are vested in the manner set forth in Section 3, 4 or 5 below, the Grantee 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 that is payable only in RSUs upon settlement 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 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 the end of the restriction period shall have no effect. During the restriction period, the Grantee 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 Grantee shall be entitled to receive dividend equivalent cash payments on the RSUs during the restriction period.





6. Settlement: RSUs that have vested shall be paid in Shares any d



- f) the RSUs and the Shares subject to the RSUs are not part of normal or expected compensation or salary for purposes of 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;
  - g) the RSUs and the Shares Sus
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**EXHIBIT A**

**Additional Terms and Conditions of the  
United States St**



## GERMANY

### *NOTIFICATIONS*

**Exchange Control Information.** Cross-border payments in excess of €2,500 must be reported monthly to the German Federal Bank (*Bankshank*) electronically using the “General Statistics Reporting Portal” (“*Allgemeines Meldeportal Statistik*”) available via Bundesbank’s website ([www.bundesbank.de](http://www.bundesbank.de)). It is the sole responsibility of the Grantee to make such report.

**Securities Disclaimer.** The grant of the RSUs is exempt from the requirement to publish a prospectus under the EU Prospectus Directive as implemented in Germany.

## SLOVAK REPUBLIC

### *NOTIFICATIONS*

**Foreign Assets Reporting Information.** If the Grantee permanently resides in the Slovak Republic and, apart from being employed, carries on business activities as an independent entrepreneur (in Slovakian, podnikateľ), the Grantee will be obligated to report his or her foreign assets (including any foreign securities such as Shares acquired under the Plan) to the National Bank of Slovakia if the value of the foreign assets exceeds €2,000,000. These reports must be submitted on a monthly basis by the 15th day of the respective calendar month, as well as on a quarterly basis by the 15th day of the calendar month following the respective calendar quarter, using notification form DEV (NBS) 1-12, which may be found at the National Bank of Slovakia’s website at [www.nbs.sk](http://www.nbs.sk).

Furthermore, if the above preconditions are met (i.e. permanent residence in the Slovak Republic and entrepreneurial activities in addition to the employment), the Grantee will be obliged to report certain additional information under Section 34b of Act No. 566/1992 Coll. on National Bank of Slovakia as amended. This information is mostly of general nature and contains personal identification data of the Grantee - place and date of birth, birth certificate number, academic degree, etc., as well as telephone and fax number and e-mail address of the Grantee, if any.

**Securities Disclaimer.** The grant of the RSUs is exempt from the requirement to publish a prospectus under the EU Prospectus Directive as implemented in the Slovak Republic.

## UNITED KINGDOM

### *NOTIFICATIONS*

**Securities Disclosure.** This Agreement is not an approved prospectus for the purposes of section 85(1) of the Financial Services and Markets Act 2000 (“FSMA”) and no offer of transferable securities to the public (for the purposes of section 102B of FSMA) is being made in connection with the Plan. The Plan and the RSUs are exclusively available in the UK to bona fide employees and former employees and any other UK subsidiary of the Corporation.

ate 2016 Omnibus Incentive Plan  
Option Grant Agreement

Non-Qualified Stock Option ("Option") granted by United States Steel Corporation (the "Company") to the individual identified below (the "Optionee").

Name of Optionee:

Name of Employing Division:  
on Date Hereof:

Number of Shares  
Subject to the Option: # SH

Per-Share Exercise Price: \$ T PR

Date of Grant:

By accepting the grant of this Option in any form, the Optionee hereby certifies that (1) this Option is granted pursuant to the United States Steel Corporation 2016 Omnibus Incentive Compensation Plan (the "Plan") and the terms of this Non-Qualified Stock Option Grant Agreement (the "Grant Agreement") and the terms of the Plan and the Grant 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 Grant and fully understands the terms and conditions of the Plan and the Grant Agreement.

following termination of employment, if termination of employment is due to Termination for Cause, or (d) ninety (90) days following the date of termination of employment, if termination of employment is due to any reason other than Retirement, death, Disability, Termination with Consent or Termination for Cause.

5. Payment m

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understands that if he or she resides outside the United States, he or she may, at any time, view Data

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benefit plan, the applicable local law or regulation; provided, however, such term does not include, unless the Committee consents with knowledge of the specific facts, retirement under circumstances in which the Optionee accepts employment with a company that owns, or is owned by, a business that competes with the Corporation, or its Subsidiaries or affiliates. Further, to the extent necessary under applicable local law.

- b) "Termination" shall mean the applicable employee's termination of employment. For purposes of this Agreement, (i) for U.S. taxpayers, Termination and words of similar effect shall be construed consistent with a "separation from service" under Section 409A of the Code to the extent required by Section 409A of the Code, and (ii) for non-U.S. taxpayers, Termination and words of similar effect shall mean that the Optionee is no longer actively employed by an Employing Company, without regard to any notice period (i.e., active employment would not include any contractual notice period or any period of "garden leave" or similar period mandated under employment laws in the jurisdiction where the Optionee is employed or the terms of the Optionee's employment agreement, if any).
- c) "Termination with Consent" shall mean Termination with the consent of the Committee. Consent shall be deemed to be given if the employee incurs a break in continuous service under circumstances which would qualify the Participant for benefits under a severance plan of the Corporation.
- d) "Vesting Year" shall mean, with respect to the period prior to the third anniversary of the Date of Grant, each one-year period commencing on the Date of Grant or the first or second anniversary thereof, as applicable, and ending on the next following anniversary of the Date of Grant.



CHIEF EXECUTIVE OFFICER CERTIFICATION

I, Mario Longhi, 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 internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
  - c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
  - d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. **The** registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of registrant's an

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CHIEF FINANCIAL OFFICER CERTIFICATION

I, Davvvv33334

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CHIEF EXECUTIVE OFFICER

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

I, David B. Burritt, Executive 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 June 30, 2016, 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

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David B. Burritt  
Executive Vice President  
and Chief Financial Officer

July 27, 2016

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.

