UNIT

**INIeF**

[redacted]

**UNITED STATES STEEL CORPORATION**
**CONSOLIDATED STATEMENT OF CASH FLOWS**
**(Unaudited)**

| | Nine Months Ended September 30, | |
|---|---|---|
| **(Dollars in millions)** | **2016** | **2015** |
| **Increase (decrease) in cash and cash equivalents** | | |
| **Operating activities:** | | |
| Net loss | **$ (335)** | $ (509) |
| Adjustments to reconcile to net cash provided by operating activities: | | |
| Depreciation, n ᴺ ă 9 | | |

years beginning after December 15, 2018, including interim periods within those fis [redacted]
evaluating the financial statement implications of adopting ASU 2016-02.

On July 22, 2015, the FASB issued Accounting Standards Update No. 2015-11, *Simp* [redacted]
requires an entity to measure most inventory at the lower of cost and net realizable va [redacted]
must measure inventory at the lower of cost or market. ASU 2015-11 will not apply to in [redacted]
method or the retail inventory method. ASU 2015-11 is effective for public entities for fi [redacted]
15, 2016, including interim periods within those fiscal years; early application is per [redacted]
impact relating to the adoption of this ASU.

On April 7, 2015, the FASB issued Accounting Standards Update No. 2015-03, *Simpli* [redacted]
2015-03 changes the presentation of debt issuance costs in financial statements and [redacted]
direct deduction from the related debt liability rather than as an asset. Amortization o [redacted]
apply the new guidance on a retrospective basis, wherein the balance sheet of each i [redacted]
specific effects of applying the new guidance. On August 16, 2015, the FASB issued [redacted]
measuring debt issuance costs incurred in connection with line-of-credit arrangements [redacted]
January 1, 2016, U. S. Steel retroactively adopted ASU 2015-03. As a result, debt issu [redacted]
the Consolidated Balance Sheets were reclassified and are now reflected as a reducti [redacted]
2015, other non-current assets and long-term debt in the Consolidated Balance [redacted]
respectively.

On August 27, 2014, the ( renpresen® H ě ( H1 [redacted]

[redacted] Cons

Amortization expense was $2 million

**Employer Contributions**

On August 1, 2016, the Company made a voluntary contribution of 3,763,643 shares of common stock (the shares), par value of $1.00 per share, to the U. S. Steel Retirement Plan Trust, which is the funding vehicle for the Company's main defined benefit pension plan. The shares were valued by an independent valuation firm for purposes of the contribution at $26.57 per share, or approximately $100 million in the aggregate, which was the closing price of the Company's common stock on August 1, 2016.

During the first nine months of 2016, U. S. Steel made cash payments of $47 million to the Steelworkers' Pension Trust and $25 million of pension payments not funded by trusts.

During the first nine months of 2016, cash payments of $47 million were made for other postretirement benefit payments not funded by trusts.

Company contributions to defined contribution plans totaled $10 million and $10 million in the three months ended September 30, 2016 and 2015, respectively. Company contributions to defined contribution plans totaled $32 million and $31 million for the nine months ended September 30, 2016 and 2015, respectively.

**Non-retirement postemployment benefits**

U. S. Steel incurred costs of approximately $9 million and $7 million for the three and nine months ended September 30, 2016, respectively, compared to costs of $4 million and $44 million for the three and nine months ended September 30, 2015, respectively, related to employee costs for supplemental unemployment benefits and the continuation of health care benefits and life insurance coverage for employees associated with the temporary idling of certain facilities and reduced production at others. Payments for these benefits during the three and nine months ended September 30, 2016 were $19 million and $58 million, respectively. Payments for these benefits during the three and nine months ended September 30, 2015 were $10 million and $25 million, respectively.

**Pension Funding**

In November 2015, pension stabilization legislation further extended a revised interest rate formula to be used to measure defined benefit pension obligations for calculating minimum annual contributions. The new interest rate formula results in higher interest rates for minimum funding calculations as compared to prior law over the next few years, which will improve the funded status of our main defined benefit pension plan and reduce minimum required contributions. The Company estimates there will be no minimum required contribution to the main pension plan in 2016 or 2017.

## 7. Net Interest and Other Financial Costs

Net interest and other financial costs includes interest expense (net of capitalized interest), interest income, financing costs, derivatives gains and losses and foreign currency remeasurement gains and losses. Foreign currency gains and losses are primarily a result of foreign currency denominated assets and liabilities that require remeasurement and the impacts of euro-U.S. dollar derivatives activity. During the three months ended September 30, 2016 and 2015, net foreign currency losses of $ 1 million and gains of $6 million respectively, were recorded in other financial

Ŏorrowings under its

on January 1st and July 1st of each year commencing on January 1, 2017. The notes are secured by first-priority liens on substantially all of the tangible and intangible assets of the Company's domestic flat-rolled facilities, exclusive of the collateral required under the Third Amended and Restated Credit Agreement.

The Company may redeem the 2021 Senior Secured Notes, in whole or part, at our option on or after July 1, 2018 at the redemption price for such notes as a percentage of the principal amount, plus accrued and unpaid interest to, but excluding, the redemption date, if redeemed during the twelve-month period beginning on July 1st of each of the years indicated below.

| Year | Redemption Price |
|---|---|
| 2018 | 106.28 % |
| 2019 | 104.19 % |
| 2020 and thereafter | 100.00 % |

Prior to July 1, 2018, the Company may redeem up to 35% of the original aggregate principal amount of the 2021 Senior Secured Notes with the net cash proceeds of one or more equity offerings for a price of 108.375% of principal. Upon the occurrence of certain assets sales, we may be required to offer to repurchase the 2021 Senior Secured Notes with the proceeds at a price of 100% of the principal amount thereof, plus accrued and unpaid interest if any. The indenture pursuant to which the 2021 Senior Secured Notes were issued contains additional customary financial covenants and other obligations.

**Third Amended and Restated Credit Agreement**

As of September 30, 2016, there were no amounts drawn on the $1.5 billion credit facility agreement (Third Amended and Restated Credit Agreement). However, since the value of our inventory and trade accounts receivable less specified reserves calculated in accordance with the Third Amended and Restated Credit Agreement do not support the full amount of the facility at September 30, 2016, the amount available to the Company under this facility was reduced by $9 million. Additionally, U. S. Steel must maintain a fixed charge coverage ratio of at least 1.00 to 1.00 for the most recent four consecutive quarters when availability under the Third Amended and Restated Credit Agreement is less than the greater of 10 percent of the total aggregate commitments and $150 million. Based on the most recent four quarters as of September 30, 2016, we would not meet this covenant. So long as we continue to not meet this covenant, the amount available to the Company under this facility is effectively reduced by $150 million. As a result, availability under the Third Amended and Restated Credit Agreement was $1,341 million as of September 30, 2016.

The Third Amended and Restated Credit Agreement provides for borrowings at interest rates based on defined, short-term market rates plus a spread based on availability and includes other customary terms and conditions including restrictions on our ability to create certain liens and to consolidate, merge or transfer all, or substantially all, of our assets. The Third Amended and Restated Credit Agreement expires in July 2020. Maturity may be accelerated 91 days prior to the stated maturity of any outstanding senior debt if excess cash and credit facility availability do not meet the liquidity conditions set forth in the Third Amended and Restated Credit Agreement. Borrowings are secured by liens on certain domestic inventory and trade accounts receivable.

The Third Amended and Restated Credit Agreement permits incurrence of additional secured debt up to 15% of Consolidated Net Tangible Assets.

**U. S. Steel Košice (USSK) revolver and credit facilities**

At September 30, 2016, USSK had no borrowings under its €200 million (approximately $223 million) unsecured revolving credit facility (the USSK Credit Agreement). The USSK Credit Agreement contains certain USSK financial covenants, including maximum Leverage, maximum Net Debt to Tangible Net Worth, and minimum Interest Coverage ratios. The covenants are measured semi-annually for the period covering the last twelve calendar months. USSK mMă lest

December 2016 to December 2017.

[redacted]

[redacted]

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, which will result in the construction of a new boiler and certain upgrades to our existing boilers. 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, $SO_2$ and NOx) 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 the execution phase. These projects will result in a reduction in electricity, $CO_2$ emissions, operating, maintenance and waste disposal costs once completed. The construction of the new boiler is almost complete with a total projected cost of €75 million (approximately $84 million). Reconstruction of the existing boiler with a projected cost of €52 million (approximately $58 million) is in progress. The total remaining to be spent on the projects is projected to be €44 million (approximately $49 million). [illegible] legislative changes were enacted by the Slovak Republic to extend the scope of support for renewable sources of [illegible] with [illegible] is pintenete withe

## 22. Common Stock Issuance

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 cash flows by approximately $325 million 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 $280 million related to restructuring efforts through September 30, 2016.

The decrease in Tubular results for the nine months ended September 30, 2016 as compared to the same period in 2015 was primarily due to lower average realized prices (approximately $105 million) and decreased shipment volumes (approximately $40 million), as a result of high import levels, lower energy pricing and a continued decline in drilling activity. These changes were partially offset by decreased repairs and maintenance and other operating costs (approximately $30 million) and lower raw materials costs (approximately $10 million).

Gross margins for the three and nine months ended September 30, 2016 as compared to the same period in 2015 decreased as a result of production cost inefficiencies driven by the decrease in shipments.

As a result of the significant decline in energy prices and high levels of tubular imports, U. S. Steel conducted a review of its seamless tubular and welded tubular asset groups within its Tubular segment and determined that the assets were not impaired as of December 31, 2015. The seamless tubular asset group had a carrying value of $359 million at December 31, 2015 and the recoverable amount exceeded this carrying value by 627%. The welded tubular asset group had a carrying value of $559 million at December 31, 2015 and the recoverable amount exceeded this carrying value by 73%. The key assumption used to estimate the recoverable amounts for both the seamless and welded tubular asset groups was the forecasted price of oil over the 15-year average remaining useful lives of the assets within the asset groups. The price of crude oil would have to remain at historically low levels for a prolonged period of time for the carrying amount of our seamless tubular and welded tubular asset groups to be impaired. U. S. Steel management will continue to monitor market and economic conditions for triggering events, including further weakening in the oil sector over the long-term, that may warrant further review of its long-lived assets. If a triggering event occurs, we will update our fixed asset impairment testing at that time.

***Results for Other Businesses***
Other Businesses had earnings of $18 million and $42 million in the three and nine months ended September 30, 2016, compared to earnings of $10 million and $24 million in the three and nine months ended September 30, 2015.

***Items not allocated to segments***
The decrease in **postretirement benefit expense** in the three and nine months ended September 30, 2016 as compared to the same period in 2015 resulted from lower pension expenses as a result of the freezing of benefit accruals for non-represented participants effective December 31, 2015 and the natural maturation of our plans.

We recorded an **impairment charge** of $14 million on our indefinite lived intangible assets related to certain of our patents in our Tubular segment as a result of an annual quantitative evaluation that was performed during the third quarter of 2016.

We recorded a net favorable adjustment of $2 million for **restructuring and other charges and related adjustments** in the nine months ended September 30, 2016 primarily due to changes in estimates associated with supplemental unemployment and severance cost accruals with respect to our actions to adjust our operating configuration, streamline our operational processes, and reduce costs. The favorable adjustment resulted from a reduction in the estimated number of employees on layoff and the length of time employees are projected to be on layoff. We recorded a net charge of $12 million and $31 million in the three and nine months ended September 30, 2015, respectively as a result of actions to adjust our operational footprint.

We recorded a $91 million **loss on shutdown of Fairfield Flat-Rolled Operations** in the nine months ended September 30, 2015 as a result of the permanent closure of those operations.

We recorded a $271 million **loss associated with U. S. Steel Canada Inc.** in the nine months ended September 30, 2015 as a result of a change in our assessment of the recoverability of the Company's retained interest in USSC and a charge related to the Stelco Agreement (see Note 21).

We recorded a $153 million **loss on shutdown of coke production facilities** in the nine months ended September 30, 2015 as a result of the permanent closure of our Gary Works and Granite City Works coke facilities.

of the contribution at $26.57 per share, or approximately $100 million in the aggregate, which was the closing price of the Company’s common stock on August 1, 2016. Additionally, impacts from the natural maturation of our pension plans contributed to a decrease from year-end 2015. These decreases were offset by an increase mainly due to benefit and plan design changes in the 2015 Labor Agreements, which resulted in a remeasurement of the Other Benefits plans in the first quarter of 2016.

The total of **long-term debt (less unamortized discount and debt issuance costs) and the current portion of long-term debt** decreased $58 million from year-end 2015 primarily due to the repurchase of $1,024 million of our outstanding senior notes through various tender offers, redemptions and open market purchases partially offset by the issuance of $980 million of 8.375% Senior Secured Notes due July 1, 2021. See Note 13 to the Consolidated Financial Statements for further details.

**Common stock** increased by approximately $25 million from year-end 2015 as a result of the issuance of 21,735,000 shares of common stock, par value of $1.00 per share, and the Company's voluntary contribution of 3,763,643 shares of common stock, par value of $1.00 per share, to the U. S. Steel Retirement Plan Trust, which is the funding vehicle for the Company’s main defined benefit pension plan. For further information see Notes 6 and 22 to the Consolidated Financial Statements for further details.

**CASH FLOW**

**Net cash provided by operating activities** was $577 million for the nine months ended September 30, 2016 compared to $253 million in the same period last year. The increase is primarily due to strong working capital management offsetting lower financial results (after excluding the non-cash losses associated with U. S. Steel Canada Inc. and restructuring and other charges recorded in the nine months ended September 30, 2015).

Changes in working capital can vary significantly depending on factors such as the timing of inventory production and purchases, which is affected by the length of our business cycles as well as our captive raw materials position, customer payments of accounts receivable and payments to vendors in the regular course of business.

Our key working capital components include accounts receivable and inventory. The accounts receivable and inventory turnover ratios for the three months and twelve months ended September 30, 2016 and 2015 are as follows:

| | Three Months Ended September 30, | | Twelve Months Ended September 30, | |
|---|---|---|---|---|
| | **2016** | **2015** | **2016** | **2015** |
| Accounts Receivable Turnover | **2.2** | 2.0 | **8.0** | 7.7 |
| Inventory Turnover | **1.4** | 1.1 | **4.7** | 5.2 |

The increase in the accounts receivable turnover approximates four days for the three months ended September 30, 2016 as compared to September 30, 2015 and is due to decreased sales and accounts receivable as a result of decreased shipments in our Flat-Rolled and Tubular segments as well as lower average realized prices in our Tubular and USSE segments, partially offset by higher average realized prices in our Flat-Rolled segment. The increase in the inventory turnover approximates [illegible]

## LIQUIDITY AND CAPITAL RESOURCES

The following table summarizes U. S. Steel's liquidity as of September 30, 2016:

| (Dollars in millions) | |
|---|---|
| Cash and cash equivalents | $ |
| | |
| | |
| | |

represented 41% of our total assets and had $1.2 billion of total liabilities on a consolidated basis, including trade payables but excluding intercompanycomp prove the feasibility of replacement substances. Although USSK is currently compliant with REACH, efforts to remain compliant will require capital tĎ η

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 nine months of 2016, U. S. Steel recorded a net decrease of $12 million to our accrued balance for environmental matters for U.S. and international facilities. The total accrual for such liabilities at September 30, 2016 was $185 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 [illegible]

ongoing operating performance, because management does not consi

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## Item 3. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK

There were no material changes in U. S. Steel's exposure to market risk from December 31, 2015.

## Item 4. CONTROLS AND PROCEDURES

### EVALUATION OF DISCLOSURE CONTROLS AND PROCEDURES

U. S. Steel has evaluated the effectiveness of the design and operation of its disclosure controls and procedures as of September 30, 2016. These disclosure controls and procedures are the controls and other procedures that were designed to ensure that information required to be disclosed in reports that are filed with or submitted to the U.S. Securities and Exchange Commission are: (1) accumulated and communicated to management, including the Chief Executive Officer and Chief Financial Officer, to allow timely decisions regarding required disclosures and (2) recorded, processed, summarized and reported within the time periods specified in applicable law and regulations. Based on this evaluation, the Chief Executive Officer and Chief Financial Officer concluded that, as of September 30, 2016, U. S. Steel's disclosure controls and procedures were effective.

### CHANGES IN INTERNAL CONTROL OVER FINANCIAL REPORTING

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

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***RCRA and Other Remediation Sites***

U. S. Steel may be liable for remediation costs under other environmental statutes, both federal and state, or where private parties are seeking to impose liability on U. S. Steel for remediation costs through discussions or litigation. There are 20 such sites where remediation is being sought involving amounts in excess of $100,000gg zz ή

**Fairfield Works**

A consent decree was signed by U. S. Steel, the EPA and the U.S. Department of Justice and filed with the United States District Court for the Northern District of Alabama (United States of America v. USX Corporation) on December 11, 1997. In accordance with the consent decree, U. S. Steel initiated a RCRA corrective action program at the Fairfield Works facility. The Alabama Department of Environmental Management (ADEM), with the approval of the EPA, assumed primary responsibility for regulation and oversight of the RCRA corrective action program at Fairfield Works. While work continues on different aspects of the program, there has been no material change in the status of the project during the nine months ended September 30, 2016 . In total, the accrued liability for remaining work under the Corrective Action Program, including the former Ensley facility, was approximately $160,000 at September 30, 2016. Significant additional costs associated with this site are possible and are referenced in Note 20 to the Consolidated Financial Statements “Contingencies and Commitments - Environmental Matters - Remediation Projects - Projects with Ongoing Study and Scope Development.”

**Fairless Plant**

In April, 1993, U. S. Steel entered into a consent order with the EPA pursuant to RCRA, under which U. S. Steel would perform Interim Measures (IM), an RFI and CMS at our Fairless Plant. A Phase I RFI Final Report was submitted in September of 1997. With EPA’s agreement, in lieu of conducting subsequent phases of the RFI and the CMS, U. S. Steel has been working through the Pennsylvania Department of Environmental Protection Act 2 Program to characterize and remediate facility parcels for redevelopment. While work continues on these items, there has been no material change in the status of the project during the nine months ended September 30, 2016 . As of September 30, 2016, the accrued liability to maintain the interim measures, and clear properties through the Act 2 process is approximately $250,000. Significant additional costs associated with this site are possible and are referenced in Note 20 to the Consolidated Financial Statements “Contingencies and Commitments - Environmental Matters - Remediation Projects - Projects with Ongoing Study and Scope Development.”

**Lorain Tubular OperatimVA( oma1 p0**

continues on investigations beyond the former operations area, there has been no material change in the status of the project during the nine months ended September 30, 2016. As of September 30, 2016, an accrual of approximately $190,000 remains available for addressing these outstanding issues.

***Air Related Matters***

**Great Lakes Works**

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.

Although discussions with MDEQ regarding the foregoing alleged violation is ongoing and the resolution of this matter is uncertain at this time, it is not anticipated that the result of those discussions will be material to U. S. Steel.

**Granite City Works**

In October 2015, Granite City Works received a Violation Notice from IEPA in which the Agency alleges that U. S. Steel violated the emission limits for nitrogen oxides and volatile organic compounds from the Basic Oxygen Furnace Electrostatic Precipitator Stack. In addition, the Agency alleges that U. S. Steel exceeded its natural gas usage limit at its CoGeneration Boiler. U. S. Steel responded to the notice and is currently discussing resolution of the matter with IEPA. Although discussions with IEPA regarding the foregoing alleged violations are ongoing and the resolution of these matters is uncertain at this time, it is not anticipated that the result of those discussions will be material to U. S. Steel.

**Minnesota Ore Operations**

On February 6, 2013, the EPA published a Federal Implementation Plan (FIP) that applies to taconite facilities in Minnesota. The FIP establishes and requires emission limits and the use of low nitrogen oxide (NOx) reduction technology on indurating furnaces as Best Available Retrofit Technology. While U. S. Steel installed low NOx burners on three furnaces at Minntac and is currently obligated to install low NOx burners on the two other furnaces at Minntac pursuant to existing agreements and permits, the rule would require the installation of a low NOx burner on the one furnace at Keetac for which U. S. Steel did not have an otherwise existing obligation. U. S. Steel estimates expenditures associated with the installation of low NOx burners could be as high as $25 to $30 million. On June 14, 2013, the Eighth Circuit Court of Appeals stayed the effectiveness of the FIP. The EPA also published a final rule denying the approval of the Minnesota State Implementation Plan (SIP), which did not require the installation of low NOx burners and determined the applicable Best Available Retrofit Technology on a case-by-case basis. U. S. Steel and other taconite facilities have petitioned the Eighth Circuit for judicial review of the final rule denying the SIP. In April 2016, EPA promulgated a revised Federal Implementation Plan (FIP) that applies to taconite facilities. In June 2016, U. S. Steel and other taconite facilities petitioned the Eighth Circuit Court of Appeals for judicial review of the revised FIP. U. S. Steel continues to negotiate with EPA to resolve the issues identified in the petitions. It is likely that any adverse resolution would be material to U. S. Steel; however, we are unable to estimate the amount, if any, at this time.

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 employed 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.

**Item 4. MINE SAFETY DISCLOSURES**

The information concerning mine safety violationiZsafety vi

**SIGNATURE**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned chief acc0c0c

**Administrative Procedures for the**
**Executive Management Annual Incentive Compensation Program**

**Incentive Award Determination**

**Termination of Employment**

**5. General Provisions**

**United States Steel Corporation Supplemental Thrift Program**
**Effective January 1, 2005, Amended and Restated Effective November 1, 2016**

## 1. History and Purpose

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**Exhibit 31.1**

CHIEF EXECUTIVE OFFICER CERTIFICATION

I, Mario Longhi, certify that:

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

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;

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;

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-[illegible]

[illegible]

unge Act Rules 13a-[illegible] gistrant as of, [illegible]

**Exhibit 32.1**

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

I, Mario Longhi, President and Chief Executive Officer of United States Steel Corporation, certify that:

(1) The Quarterly Report on Form 10-Q of United States Steel Corporation for the period ending September 30, 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/ Mario Longhi

Mario Longhi
President and Chief Executive Officer

November 2, 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.

**Exhibit 32.2**

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 September 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

David B. Burritt
Executive Vice President
and Chief Financial Officer

November 2, 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.

**Exhibit 95**

**United States Steel Corporation**
**Mine Safety Disclosure**
**(Unaudited)**

**For the quarter ended September 30, 2016**

| Mine (Federal Mine Safety and Health Administration (MSHA) ID) | Total # of Significant & Substantial violations under §104(a) [(a)] | Total # of orders under §104(b) [(a)] | Total # of unwarrantable failure citations and orders under §104(d) [(a)] | Total # of violations under §110(b)(2) [(a)] | Total # of orders under §107(a) [(a)] | Total dollar value of proposed assessments from MSHA | Total # of mining related fatalities | Received Notice of Pattern of Violations under §104(e) [(a)] (yes/no)? | Received Notice of Potential to have Pattern under §104(e) [(a)] (yes/no)? | Total # of Legal Actions Pending with the Mine Safety and Health Review Commission as of Last Day of Period [(b)] | Legal Actions Initiated During Period | Legal Actions Resolved During Period |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Mt. Iron (2100820, 2100282) | 13 | — | — | — | — | $16,140 | — | no | no | 50 | 11 | 115 |
| Keewatin (2103352) | — | — | — | — | — | — | — | no | no | 1 | — | 13 |

(a) References to Section numbers are to sections of the Federal Mine Safety and Health Act of 1977.

(b) Includes all legal actions pending before the Federal Mine Safety and Health Review Commission, together with the Administrative Law Judges thereof, for each of our iron ore operations. These actions may have been initiated in prior quarters. All of the legal actions were initiated by us to contest citations, orders or proposed assessments issued by the Federal Mine Safety and Health administration, and if we are successful, may result in the reduction or dismissal of those citations, orders or assessments. As of the last day of the period, all 168 legal actions were to contest citations and proposed assessments.