

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

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FORM 8-K

CURRENT REPORT

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

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Date of Report (Date of earliest event reported):  
January 31, 2018

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, PA  
-----  
(Address of principal executive offices)

15219-2800  
-----  
(Zip Code)

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

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (§230.405 of this chapter) or Rule 12b-2 of the Securities Exchange Act of 1934 (§240.12b-2 of this chapter).

Emerging growth company

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

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On January 31, 2018, United States Steel Corporation issued a press release announcing its financial results for fourth quarter and full-year 2017. The full text of the press release, together with related unaudited financial information and statistics, is furnished herewith as Exhibit 99.1.

(d) Exhibits

[99.1 Press Release dated January 31, 2018, titled "United States Steel Corporation Reports Fourth Quarter and Full-Year 2017 Results," together with related unaudited financial information and statistics.](#)

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 hereunto duly authorized.

UNITED STATES STEEL CORPORATION

By       /s/ Colleen M. Darragh  
-----  
Colleen M. Darragh  
Vice President & Controller

Dated: January 31, 2018



**CONTACTS:**

Media

Meghan Cox  
 Manager  
 Corporate Communications  
 T - (412) 433-6777  
 E - mmcox@uss.com

Investors/Analysts

Dan Lesnak  
 General Manager  
 Investor Relations  
 T - (412) 433-1184  
 E - dtlesnak@uss.com

FOR IMMEDIATE RELEASE:

# UNITED STATES STEEL CORPORATION REPORTS FOURTH QUARTER AND FULL-YEAR 2017 RESULTS

- Full-year 2017 net earnings of \$387 million, or \$2.19 per diluted share
- Full-year 2017 cash flow from operations of \$802 million
- Total liquidity of \$3.350 billion, including \$1.553 billion of cash
- Full-year 2017 adjusted EBITDA of \$1.087 billion

PITTSBURGH, January 31, 2018 – United States Steel

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We present adjusted net earnings (loss), adjusted net earnings (loss) per diluted share, earnings (loss) before interest, income taxes, depreciation and amortization (EBITDA) and adjusted EBITDA, which are non-GAAP measures, as additional measurements to enhance the understanding of our operating performance. We believe that EBITDA, considered along with net earnings (loss), is a relevant indicator of trends relating to our operating performance and provides management and investors with additional information for comparison of our operating results to the operating results of other companies. ~~Net debt is a~~ non-GAAP measure calculated as total debt less cash and cash equivalents. We believe net debt is a useful measure in calculating enterprise value. Both EBITDA ~~adjusted net earnings (loss), adjusted net earnings (loss) per diluted share, earnings (loss) before interest, income taxes, depreciation and amortization (EBITDA) and adjusted EBITDA~~ and net debt are used by analysts, investors and other interested parties to evaluate our operating performance. ~~Adjusted net earnings (loss), adjusted net earnings (loss) per diluted share, earnings (loss) before interest, income taxes, depreciation and amortization (EBITDA) and adjusted EBITDA~~ are also used by management to evaluate our operating performance. ~~Adjusted net earnings (loss), adjusted net earnings (loss) per diluted share, earnings (loss) before interest, income taxes, depreciation and amortization (EBITDA) and adjusted EBITDA~~ are also used by management to evaluate our operating performance.

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but are not limited to the risks and uncertainties described in "Item 1A. Risk Factors" in our Annual Report on Form 10-K for the year ended December 31, 2016, and those described from time to time in our future reports filed with the Securities and Exchange Commission. References to "we," "us," "our," the "Company," and "U. S. Steel," refer to United States Steel Corporation and its consolidated subsidiaries.

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2018-004