
Explanatory Note

United States Steel Corporation is filing this Amendment No. 1 on Form 11-K/A (this "Amendment No. 1") to amend our USS 401(k) Plan for USW-Represented Employees Form 11-K for the fiscal year ended December 31, 2019, originally filed with the Securities and Exchange Commission on June 23, 2020 (the "Original Form 11-K"). The Report of Independent Registered Public Accounting Firm included immaterial typographical and formatting errors which arose while preparing the filing for EDGAR and the Company is filing this Amendment No. 1 solely to correct the errors.

The consent filed as Exhibit 23 to this Amendment No. 1 has also been updated and is dated as of the filing date of this Amendment No. 1.

Except as described above, this Amendment No. 1 does not modify or update disclosure in the Original Form 11-K. Furthermore, this Amendment No. 1 does not change any previously reported financial results, nor does it reflect events occurring after the filing date of the Original Form 11-K. For ease of reference, the entire Form 11-K is included with this Amendment No. 1.

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The Corporation

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The Corporation

United States Steel Corporation is a Delaware corporation. It has executive offices at 600 Grant Street, Pittsburgh, PA 15219-2800. The terms "Corporation," "Company," "U. S. Steel" and "United States Steel" when used herein refer to United States Steel Corporation or United States Steel Corporation and subsidiaries as required by the context. The term "Plan" when used herein refers to USS 401(k) Plan for USW-Represented Employees.

USS 401(k) Plan for USW-Represented Employees
Financial Statements and Supplemental Schedule
December 31, 2019 and 2018

USS 401(k) Plan for USW-Represented Employees

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Note: Other schedules required by Section 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA have been omitted as they are not applicable.



Report of Independent Registered Public Accounting Firm

To the Administrator and Plan Participants of the
USS 401(k) Plan for USW-Represented Employees

Opinion on the Financial Statements

We have audited the accompanying statements of net assets available for benefits of the USS 401(k) Plan for USW-Represented Employees (the “Plan”) as of December 31, 2019 and 2018 and the related statements of changes in net assets available for benefits for the years then ended, including the related notes (collectively referred to as the “financial statements”). In our opinion, the financial statements present fairly, in all material respects, the net assets available for benefits of the Plan as of December 31, 2019 and 2018, and the changes in net assets available for benefits for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinion

These financial statements are the responsibility of the Plan’s management. Our responsibility is to express an opinion on the Plan’s financial statements based on our audits. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) (PCAOB) and are required to be independent with respect to the Plan in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

We conducted our audits of these financial statements in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether due to error or fraud.

Our audits included performing procedures to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audits provide a reasonable basis for our opinion.

Supplemental Information

The supplemental Schedule H, line 4i - Schedule of Assets (Held at End of Year) at December 31, 2019 has been subjected to audit procedures performed in conjunction with the audit of the Plan’s financial statements. The supplemental schedule is the responsibility of the Plan’s management. Our audit procedures included determining whether the supplemental schedule reconciles to the financial statements or the underlying accounting and other records, as applicable, and performing procedures to test the completeness and accuracy of the information presented in the supplemental schedule. In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, including its form and content, is presented in conformity with the Department of Labor’s Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. In our opinion, the supplemental schedule is fairly stated, in all material respects, in relation to the financial statements as a whole.

/s/ PricewaterhouseCoopers LLP
Pittsburgh, Pennsylvania
June 23, 2020

We have served as the Plan’s auditor since 1993.

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USS 401(k) Plan for USW-Represented Employees

NOTES TO FINANCIAL STATEMENTS
December 31, 2019 and 2018

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SIGNATURE

THE PLAN. Pursuant to the requirements of the Securities Exchange Act of 1934, the administrator of the USS 401(k) Plan for USW-Represented Employee has duly caused this annual report to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Pittsburgh, Commonwealth of Pennsylvania, on July 2, 2020.

UNITED STATES STEEL AND CARNEGIE PENSION FUND, AS PLAN ADMINISTRATOR

By:

/s/ Kimberly D. Fast

Kimberly D. Fast,

Comptroller & Assistant Secretary

Exhibit Index

Exhibit No.	Exhibit Description
23.1	Consent of Independent Registered Public Accounting Firm

Exhibit 23.1

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in the Registration Statement on Form S-8 (No.333-237964) of United States Steel Corporation of our report dated June 23, 2020 relating to the financial statements and supplemental schedule of USS 401(k) Plan for USW-Represented Employees, which appears in this Form 11-K/A.

/s/ PricewaterhouseCoopers LLP
Pittsburgh, Pennsylvania
July 2, 2020