
**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, D.C. 20549

FORM S-8
REGISTRATION STATEMENT
Under
THE SECURITIES ACT OF 1933

United States Steel Corporation
(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

25-1897152
(I.R.S. Employer
Identification No.)

600 Grant Street
Pittsburgh, Pennsylvania
(Address of Principal Executive Offices)

15219-2800
(Zip code)

USS 401(k) Plan for USW-Represented Employees
(Full title of the plan)

Duane D. Holloway
Senior Vice President, General Counsel and Chief Ethics & Compliance Officer
600 Grant Street
Pittsburgh, Pennsylvania 15219-2800
(412) 433-1121
(Name, address and telephone number, including area code, of agent for service)

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company, or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company," and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer	<input checked="" type="checkbox"/>	Accelerated filer	<input type="checkbox"/>
Non-accelerated filer	<input type="checkbox"/>	Smaller reporting company	<input type="checkbox"/>
		Emerging growth company	<input type="checkbox"/>

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act.



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

Provided, however, that paragraphs (a)(1)(i) and (a)(1)(ii) above do not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in reports filed with or furnished to the SEC by the registrant pursuant to Section 13 or Section 15(d) of the Exchange Act that are incorporated by reference in this registration statement;

(2) That, for the purpose of determining any liability under the Securities Act, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered herein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof; and

(3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

(b) The undersigned registrant hereby further undertakes that, for the purposes of determining any liability under the Securities Act, each filing of the registrant's annual report pursuant to section 13(a) or section 15(d) of the Exchange Act (and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Exchange Act) that is incorporated by reference in this registration statement shall be deemed to be a new registration statement relating to the securities offered herein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(h) Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers and controlling persons of the registrant pursuant to the foregoing provisions, or otherwise, the registrant has been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy, as expressed in the Securities Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the registrant of expenses incurred or paid by a director, officer or controlling person of the registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act and will be governed by the final adjudication of such issue.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements fkdh

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Alicia J. Davis</u> Alicia J. Davis	Director	April 28, 2023
<u>/s/ Terry L. Dunlap</u> Terry L. Dunlap	Director	April 28, 2023
<u>/s/ John J. Engel</u> John J. Engel	Director	April 28, 2023
<u>/s/ John V. Faraci</u> John V. Faraci	Director	April 28, 2023
<u>/s/ Murry S. Gerber</u> Murry S. Gerber	Director	April 28, 2023
<u>/s/ Jeh C. Johnson</u> Jeh C. Johnson	Director	April 28, 2023
<u>/s/ Paul A. Mascarenas</u> Paul A. Mascarenas	Director	April 28, 2023
<u>/s/ Michael H. McGarry</u> Michael H. McGarry	Director	April 28, 2023
<u>/s/ Patricia A. Tracey</u> Patricia A. Tracey	Director	April 28, 2023

Pursuant to the requirements of the Securities Act of 1933, the trustees (or other persons who administer the employee benefit plan) have duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Pittsburgh, Commonwealth of Pennsylvania, on April 28, 2023.

UNITED STATES STEEL AND CARNEGIE PENSION FUND, AS PLAN ADMINISTRATOR

By:

/s/ Tucker J. Kulp
Tucker J. Kulp
Vice President – Administration

Calculation of Filing Fee Tables

Form S-8
(Form Type)

United States Steel Corporation

(Exact Name of Registrant as Specified in its Charter)

Table 1: Newly Registered Securities

Security Type	Security Class Title	Fee Calculation Rule	Amount Registered ⁽¹⁾	Proposed Maximum Offering Price Per Unit ⁽²⁾	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
Equity	Common Stock, par value \$1.00 per share	457(c) and 457(h)	2,000,000	\$23.57	\$47,140,000	\$110.20 per \$1,000,000	\$5,194.83
Total Offering Amounts					\$47,140,000		\$5,194.83
Total Fee Offsets⁽³⁾							—
Net Fee Due							\$5,194.83

- (1) In addition, pursuant to Rule 416(c) under the Securities Act of 1933, this registration statement also covers an indeterminate amount of interests to be offered or sold pursuant to the employee benefit plan described herein.
- (2) This estimate is computed in accordance with Rules 457(c) and (h) under the Securities Act solely for the purpose of calculating the registration fee, and is based on the average of the high and low prices of the registrant's common stock on April 27, 2023 as reported on the New York Stock Exchange.
- (3) The Registrant does not have any fee offsets.



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