SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 11-K

Big River Steel 401(k) Plan

United States Steel Corporation 600 Grant Street Pittsburgh, PA 15219-2800

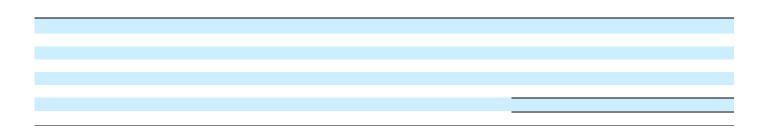
Big River Steel 401(k) Plan

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Report of Independent Registered Public Accounting Firm
Financial Statements

Supplemental Schedule

The Corporation

Statements of Net Assets Available for Benefits



NOTES TO FINANCIAL STATEMENTS December 31, 2023 and 2022

b. Payment of benefits -

c. Forfeited accounts -

d. Participant accounts -

NOTES TO FINANCIAL STATEMENTS December 31, 2023 and 2022

- b. Use of estimates-
- c. Investment valuation -

Fair Value Measurement

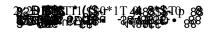
d. Net appreciation/depreciation -

NOTES TO FINANCIAL STATEMENTS December 31, 2023 and 2022

4. Employe

NOTES TO FINANCIAL STATEMENTS December 31, 2023 and 2022

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BIG RIVER STEEL 401(K) PLAN EIN 25-1897152/PN 040

(a) (b) (c) (e) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value Identity of Issue, Borrower, Lessor or Similar Party **Current Value**

Schedule H, Line 4i - Schedule of Assets (Held at End of Year) December 31, 2023

Index to Exhibits

The following exhibit is 11



CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in the Registration Statement on Form S-8 (No. 333-261805) of United States Steel Corporation of our report dated June 28, 2024 relating to the financial statements and supplemental schedule of Big River Steel 401(k) Plan which appears in this Form 11-K.

/s/PricewaterhouseCoopers LLP Pittsburgh, Pennsylvania June 28, 2024

PricewaterhouseCoopers LLP, PricewaterhouseCoopers Center, 301 Grant Street, Pittsburgh, PA 15219 T: (412) 355-6000, www.pwc.com/us