

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

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**FORM 8-K**

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**CURRENT RE**

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will need to be filed, but have not been filed previously, are filed herewith, including Exhibit A to the offer letter setting forth the benefit under the Supplemental Account (Exhibit 10.2), the Non Tax-Qualified Retirement Account Program (Exhibit 10.3), the Form of Non-Compete Agreement attached to the offer letter (Exhibit 10.4), and the Form of the Retention Performance Award Grant Agreement (Exhibit 10.5) under the Long-Term Incentive Compensation Program.

**Item 9.01. Financial Statements and Exhibits**

(d) Exhibits

- 10.1 Form of Offer Letter to Mr. Longhi
- 10.2 Exhibit A to Offer Letter – Supplemental Account
- 10.3 Non Tax-Qualified Retirement Account Program
- 10.4 Form of Non-Compete Agreement attached to Offer Letter
- 10.5 Form of Retention Performance Award Grant Agreement
- 99.1 Press Release dated July 2, 2012, titled “Mario Longhi Joins U. S. Steel As Executive Vice President And Chief Operating Officer; Babcoke, Matthews And Williams Named To Executive Management Committee”





United States Steel Corporation  
600 Grant Street  
Pittsburgh, PA 15219-2800  
412 433 1148  
Fax: 412 433 6219  
smsuver@uss.com

**Susan M. Suver**  
Vice President-Human Resources

June 28, 2012

Mr. Mario Longhi  
16609 Villalenda de Avila  
Tampa, FL 33613

Dear Mario:









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taxable year following your taxable year in which the taxes that are the subject of audit or litigation are remitted to the taxing authority (or where as a result of such audit or litigation no taxes are remitted, the end of your taxable year following your taxable year in which the audit is completed or there is a final and nonappealable settlement or other resolution of the litigation).

In accordance with Code section 409A, reimbursement of the amount of eligible relocation expenses or tax preparation and financial planning services provided or incurred within a particular year shall be made no later than the end of your taxable year following the taxable year in which the expense was incurred. The amount of reimbursable expenses incurred in one taxable year shall not affect the amount of reimbursable expenses in a different taxable year, and such reimbursement shall not be subject to liquidation or exchange for another benefit.

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To indicate your acceptance of this employment offer, please sign below and return to me; we look forward to working with you at United States Steel Corporation.

Very truly yours,

/s/ S. M. Suver

Susan M. Suver

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**SUPPLEMENTAL ACCOUNT****1. Purpose**

United States Steel Corporation established the Supplemental Account to provide a pension benefit for Mario Longhi (the "Participant") with respect to compensation paid to him under the incentive compensation plans maintained by United States Steel Corporation, its subsidiaries, and its joint ventures.

Except as otherwise provided in this document, (1) the term "Code" means the Internal Revenue Code of 1986, as amended; (2) the terms "surviving spouse" and "Subsidiary Company" as used herein mean surviving spouse and subsidiary company as determined under (or, in the case of "subsidiary company", as defined in) the United States Steel 1994 Salaried Pension Rules adopted under the United States Steel Corporation Plan for Employee Pension Benefits (Revision of 2003) (the "Pension Plan"); and the term "continuous service" as used herein means continuous service as determined under the United States Steel Corporation Savings Fund Plan for Salaried Employees.

**2. Vesting**

The Participant will vest in his Supplemental Account upon his termination of employment with the Corporation; provided, that such termination is either (i) on or after his attainment of age 65, or (ii) with the Corporation's consent, or (iii) on account of his death or involuntary termination other than for cause.

**3. Amount of Benefit**

The benefit accrued under the Supplemental Account shall be equal to the amount of Corporation contributions and investment earnings credited to the Participant's Supplemental Account.

**a. Corporation Contributions to the Supplemental Account**

The Participant's Supplemental Account shall be credited with Corporation contributions equal to the bonus awards paid (or payable) to the Participant pursuant to the United States Steel Corporation 2005 Annual Incentive Compensation Plan (and/or under similar incentive plans or under profit sharing plans, if the employing entity has a profit sharing plan rather than an incentive plan) multiplied by 8.5%. The crediting of Corporation contributions shall occur on the date the applicable Incentive Compensation is paid to the Participant.

**b. Investment Earnings in the Supplemental Account**

The Participant's Supplemental Account shall be credited with investment earnings in the same manner as if the balance in the Account had been invested in the United States Steel Corporation Savings Plan for Salaried Employees ("Savings Fund Plan") and had been invested in the Fidelity Freedom 2020 Fund (individuals born between 1951 and 1960). The number of shares to be credited to the Participant's Supplemental Account (book entry only) will be calculated using the amount of contribution and the net asset value of the applicable Investment Option at markets close on the processing date.

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4. **Form of Benefit and Timing of Distribution**

The Supplemental Account shall be payable in the form of a lump sum distribution to the Beneficiary.

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of satisfying the age 65 requirement, as long as he remains employed with the Corporation, his participating employer, or any member of the controlled group that includes the Corporation. Any amendment to this Supplemental Account which changes this Supplemental Account (including any amendment which increases, reduces or al \$

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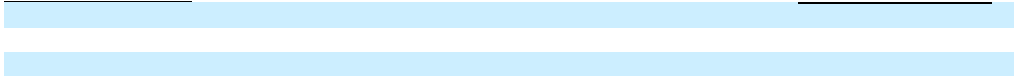
i. Code Section 409A

This Supplemental Account shall be interpreted and administered in accordance with Section 409A of the Code and the regulations and interpretations that may be promulgated thereunder.

**United States Steel Corporation**  
**Non Tax-Qualified Retirement Account Program**  
**Effective December 31, 2006, Amended as of February 21, 2011**

**1. History and Purpose**

United States Steel Corporation established the United States Steel Corporation Non Tax-Qualified Retirement Account Program (the "Program"), and hereby amends





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service” as that term is used under section 409A(a)(2)(A)(i) of the Code and the regulations thereunder. The payment date shall be on the last businessm





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**Susan M. Suver**  
Vice President-Human Resources

June 28, 2012

Mr. Mario Longhi  
16609 Villalenda de Avila  
Tampa, FL 33613

Dear Mario:

In connection with the commencement of your employment with United States Steel Corporation (hereinafter "the Company"), and in consideration of such employment, you acknowledge and agree that during your employment and, should your employment with the Company terminate for any reason, for a period of twelve (12) months immediately following such termination, you shall not, unless acting pursuant to the prior written consent of the Company's Board of Directors, directly or indirectly (a) own, manage, operate, finance, join, control or participate in the ownership, operation, management, financing or control of, or be connected as an officer, director, employee, partner, principal, agent, representative, consultant or otherwise with, or use or permit your name to be used in connection with any Competing Business, (b) solicit or divert to any Competing Business any individual or entity which is then a customer, or was a customer of the Company at any time during the twelve (12) months preceding your termination, or (c) employ, attempt to employ, solicit or assist any business or enterprise in employing any employee of the Company or advise or recommend to any other person or entity that he or it employ or solicit for employment any employee of the Company. Notwithstanding the foregoing, ownership of 1% or less of any class of outstanding securities of a Competing Business shall not be deemed a violation of this paragraph. The term "Competing Business" shall mean any business or enterprise engaged in the manufacture or sale of flat-rolled or tubular steel products within (i) any state of the United States or the District of Columbia or (ii) any foreign country in which the Company has engaged in any such business within twelve (12) months prior to, or within the twelve (12) month period immediately following, the termination of your employment. In the event that the provisions of this agreement should ever be adjudicated to exceed the time, geographic, product or other limitations permitted by applicable law in any jurisdiction, then such provisions shall be deemed reformed in such jurisdiction to the maximum time, geographic, product or other limitations permitted by applicable law. You acknowledge the reasonableness of the duration and scope of these non-competition and non-solicitation periods and agree that you would be able to obtain employment and will remain able to obtain employment other than as limited herein. You further acknowledge and agree that your employment with the Company will create a relationship of confidence and trust between you and the Company with respect to confidential Company information, and that you will maintain the confidentiality of all such information, which includes any and all confidential and/or proprietary information and data of the Company, whether expressed in writing or



THIS DOCUMENT CONSTITUTES PART OF A PROSPECTUS COVERING SECURITIES THAT HAVE BEEN REGISTERED UNDER THE SECURITIES ACT OF 1933.

Performance Award Grant Agreement
(Long-Term Incentive Compensation Program under the 2005 Stock Incentive Plan)

United States Steel Corporation, a Delaware Corporation, herein called the Corporation, grants to the undersigned employee of the employing company identified below (the "Grantee") a Performance Award representing the right to receive a specified number of shares of the common stock of the Corporation ("Shares") set forth below, which right, if payable, shall be paid in Shares:

Name of Grantee: PARTICIPANT NAME
Name of Employing Company on Date Hereof: (the company recognized by the Corporation as employing the Grantee on the date hereof)
Target Number of Shares Subject to Award: # SHARES
Maximum Number of Shares Subject to Award: (two times the Target Number of Shares Subject to Award)
Performance Period: The approximately three-year period identified by the Compensation Committee in writing at the time of Grant
Performance Goals: (see Exhibit A, attached)
Date of This Award: GRANT DATE

By my acceptance, I agree that the above-listed Performance Award is granted under and governed by the terms and conditions of the Corporation's 2005 Stock Incentive Plan, as amended and restated (the "Plan"), the Corporation's Administrative Regulations for the Long-Term Incentive Compensation Program (the "Administrative Regulations"), and the Grant Terms and Conditions contained herein (the "Agreement") including the special provisions for my country of residence, if any, attached hereto as Exhibit B, as well as such amendments to the Plan and/or the Administrative Regulations as the Compensation & Organization Committee, or its successor committee (the "Committee"), may adopt from time to time.

United States Steel Corporation
By \_\_\_\_\_
a the Gra Authorized Officer

Accepted as of the above date: ACCEPTANCE DATE
By \_\_\_\_\_ PARTICIPANT ES
Signature of Grantee

Terms and Conditions

1. Grant of Performance Award: The Performance Period for purposes of determining and

By my acceptance, I agree that the above-listed Performance Award is granted under and governed by the terms and conditions of the Corporation's 2005 Stock Incentive Plan, as amended and restated (the "Plan"), the Corporation's Administrative Regulations for the Long-Term Incentive Compensation Program (the "Administrative Regulations"), and the Grant Terms and Conditions contained herein (the "Agreement") including the special provisions for my country of residence, if any, attached hereto as Exhibit B, as well as such amendments to the Plan and/or the Administrative Regulations as the Compensation & Organization Committee, or its successor committee (the "Committee"), may adopt from time to time.

Except as provided in Section 5 of this Agreement, notwithstanding any other terms or conditions of the Plan, the Administrative Regulations or this Agreement to the contrary, in the event of the Grantee's termination of employment (whether or not in breach of local labor laws), the Grantee's rights under this Agreement will terminate effective as of the date that the Grantee is no longer actively employed by an Employing Company and will not be extended by any notice period mandated under local law (e.g., active employment would not include a period of "garden leave" or similar period pursuant to local law); the Committee shall have the exclusive discretion to determine when the Grantee is no longer actively employed for purposes of the Performance Award.

7. Adjustments and Recoupment: The Target and Maximum number of Shares are subject to adjustment as provided in Section 8 of the Plan. The Grantee shall be notified of such adjustment and such adjustment shall be binding upon the Corporation and the Grantee. Consistent with Section 8 of this Agreement, this grant shall be administered in accordance with, and is subject to, any recoupment policies and provisions prescribed by the Plan and/or the Administrative Regulations at the time of such grant; notwithstanding the foregoing, this grant shall be subject to all recoupment provisions required by law from time to time. In its sole discretion, the Committee shall have the authority to amend, waive or apply the terms of any recoupment policies or provisions not required by law, in whole or in part, to the extent necessary or advisable to comply with applicable local laws, as determined by the Committee.

8. Interpretation and Amendments: This Grant and the issuance, vesting and delivery of Shares are subject to, and shall be administered in accordance with, the provisions of the Plan and the Administrative Regulations, as the same may be amended by the Committee from time to time, provided that no amendment may, without the consent of the Grantee, affect the rights of the Grantee under this Grant in a materially adverse manner. For purposes of the foregoing sentence, an amendment that affects the tax treatment of the Performance Award shall not be considered as affecting the Grantee's rights in a materially adverse manner. All capitaliz



13. Data Privacy: *The Grantee hereby explicitly and unambiguously consents to the collection, use and transfer, in electronic or other form, of his or her personal data as described in this document by and among, as applicable, any Employing Company and the Corporation for the exclusive purpose of implementing, administering and managing the Grantee's participation in the Plan.*

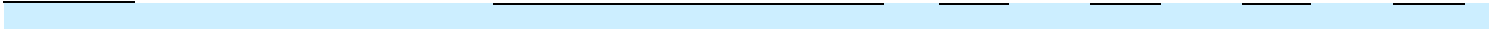
*The Grantee understands that the Employing Company and the Corporation hold certain personal information about the Grantee, including, but not limited to, Grantee's name, home address and telephone number, date of birth, social insurance number or other identification number, salary, nationality, job title, any Shares or directorships held in the Corporation, details of all Performance Awards or any other entitlement to Shares awarded, canceled, vested, unvested or outstanding in Grantee's favor, as the Employing Company and/or the Corporation deems necessary for the purpose of implementing, administering and managing the Plan ("Data"). The Grantee acknowledges and understands that Data may be transferred to any broker as designated by the Corporation and any third parties assisting in the implementation, administration and management of the Plan, that these recipients may be located in the Grantee's country or elsewhere (and outside the European Economic Area), and that the recipient's country may have different data privacy laws and protections than the Grantee's country. The Grantee understands that if he or she resides outside the United States, he or she may request a list with the names and addresses of any potential recipients of the Data by contacting the Grantee's local human resources representative. The Grantee authorizes the recipients to receive, possess, use, retain and transfer the Data, in electronic or other form, for the purposes of implementing,*



**EXHIBIT A**

**Performance Goals\* for Performance Period**

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**EXHIBIT B**

**Additional Terms and Conditions of the  
United States Steel Corporation 2005 Stock Incentive Plan  
Performance Award Grant Agreement**

**TERMS AND CONDITIONS**

This Exhibit B includes additional terms and conditions that govern the Performance Award granted to the Grantee under the Plan if he or she resides in one of the countries listed below. If the Grantee is a citizen or resident of a country other than that in which the Grantee is currently working or transfers employment to another country after the Performance Award is granted, the Corporation shall, in its discretion, determine to what extent the terms and conditions contained herein shall be applicable to the Grantee. Certain capitalized terms used but not defined in this Exhibit B have the meanings set forth in the Plan, the Administrative Regulations and/or the Agreement.

**NOTIFICATIONS**

This Exhibit B also includes information regarding exchange controls and certain other issues of which the Grantee should be aware with respect to participation in the Plan. The information is based on the laws in effect in the applicable countries as of April 2012. Such laws are often complex and change frequently. As a result, the Corporation strongly recommends that the Grantee not rely on the information in this Exhibit B as the only source of information relating to the consequences of his or her participation in the Plan because the information may be out of date at the time that the Grantee vests in the Performance Award or sells Shares acquired under the Plan.

In addition, the information contained herein is general in nature and may not apply to the Grantee's particular situation, and the Corporation is not in a position to assure the Grantee that particular results will be achieved. Accordingly, the Grantee should consult with appropriate professional advisors in his or her country to determine what laws in his or her country may apply to the Grantee's situation.

Finally, if the Grantee is a citizen or resident of a country other than that in which the Grantee is currently working or transfers employment to another country after the Performance Award is granted, the information contained herein may not be applicable.

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Most recently, Longhi spent six ye