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PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Certain Documents by Reference

The following documents filed by the registrant with the SEC are incorporated by reference in this registration statement:

(a) The registrant's <u>Annual Report on Form 10-K</u> for the year ended December 31, 2019 (including the portions of the registrant's <u>definitive proxy statement</u> for the registrant's 2020 annual meeting of stockholders incorporated by reference therein);

(b)	The registrant's Quarterlsat's Quart tatK	

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Article V of the registrant's Amended and Restated By-Laws provides that the registrant shall indemnify to the fullest extent permitted by law any person who is made or is threatened to be made a party or is involved in any action, suit, or proceeding whether civil, criminal, administrative or investigative by reason of the fact that he is or was a director, officer, employee or agent of the registrant or is or was serving at the request of the registrant as an officer, director, employee or agent of another corporation, partnership, joint venture, trust, enterprise, or nonprofit entity.

The registrant is empowered by Section 145 of the DGCL, subject to the procedures and limitations stated therein, to indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative (other than an action by or in the right of the registrant) by reason of the fact that such person is or was an officer, employee, agent or director of the registrant, or is or was serving at the request of the registrant as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise against expenses (including attorneys' fees), judgments, fines and amounts paid in settlement actually and reasonably incurred by such person in connection with such action, suit or proceeding if he acted in good faith and in a manner he reasonably believed to be in or not opposed to the best interests of the registrant, and, with respect to any criminal action or proceeding, had no reasonable cause to believe his conduct was unlawful. The registrant may indemnify any such person against expenses (including attorneys' fees) in an action by or in the right of the registrant under the same conditions, except that no indemnification is permitted without judicial approval if such person is adjudged to be liable to the registrant. To the extent a director or officer is successful on the merits or otherwise in the defense of any action referred to above, the registrant must indemnify him against the expenses that he actually and reasonably incurred in connection therewith.

Policies of insurance are maintained by the registrant under which directors and officers of the registrant are insured, within the limits and subject to the limitations of the policies, against certain expenses in connection with the defense of actions, suits or proceedings, and certain liabilities which might be imposed as a result of such actions, suits or proceedings, to which they are parties by reason of being or having been such directors or officers.

The foregoing summaries are subject to the complete text of the statutes, the Amended and Restated Certificate of Incorporation and the Amended and Restated Bylaws; and are qualified in their entirety by reference thereto.

Item 7. Exemption Fmpf ^r			

/s/ Murry S. Gerber Murry S. Gerber	Director	May 1, 2020
/s/ Stephen J. Girsky Stephen J. Girsky	Director	May 1, 2020
/s/ Paul A. Mascarenas Paul A. Mascarenas	Director	May 1, 2020
/s/ Michael H. McGarry Michael H. McGarry	Director	May 1, 2020
/s/ Eugene B. Sperling Eugene B. Sperling	Director	May 1, 2020
/s/ Patricia A. Tracey Patricia A. Tracey	Director	May 1, 2020

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 PEFP nnt n rd

This determination letter considers the amendments executed on 10/11/12, 9/21/12, 7/9/12, 4/10/12, 1/31/12, 12/21/11, 11/18/11, 11/14/11, 11/8/11, 10/19/11, 10/12/11, 8/18/11, 8/16/11, 7/21/11, 6/24/11, 6/9/11, 5/16/11, 4/28/11, 3/31/11, 3/11/11, & 3/2/11.

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of United States Steel Corporation of our report dated February 14, 2020 relating to the financial statements, financial statement schedule and the effectiveness of internal control over financial reporting, which appears in United States Steel Corporation's Annual Report on Form 10-K for the year ended December 31, 2019.

We also consent to the incorporation by reference in this Registration Statement of our report dated June 19, 2019 relating to the financial statements and supplemental schedule, which appears in the Annual Report of USS 401(k) Plan for USW-Represented Employees on Form 11-K for the year ended December 31, 2018.

/s/ PricewaterhouseCoopers LLP Pittsburgh, Pennsylvania May 1, 2020