

(d) Exhibits

<u>Exhibit No.</u>	<u>Description</u>
5.1	Opinion of Milbank LLP
23.1	Consent of Milbank LLP (included in Exhibit 5.1)
99.1	Press Release announcing the exercise in full of the underwriters' option to purchase additional common shares dated February 17, 2021.
104	Cover page interactive data file (embedded within the inline XBRL document)

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

UNITED STATES STEEL CORPORATION

By: /s/ Manpreet S. Grewal
Name: Manpreet S. Grewal
Title: Vice President & Controller

Dated: February 18, 2021



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February 18, 2021

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

Ladies and Gentlemen:

We have acted as special counsel to United States Steel Corporation, a Delaware corporation (the "**Company**"), in connection with the public offering by the Company of up to 6,300,000 additional shares (the "**Shares**") of the Company's Common Stock, par value \$1.00 per share, under the Registration Statement on Form S-3 of the Company (File No. 333-229713), as amended (the "**Registration Statement**") filed with the Securities and Exchange Commission pursuant to the Securities Act of 1933, as amended (the "**Securities Act**"), issued by the Company pursuant to the terms of the Underwriting Agreement dated February 2, 2021 (the "**Underwriting Agreement**") by and between Morgan Stanley & Co. LLC, as the book-running manager, and the Company.

In rendering the opinions expressed below, we have examined the General Corporation Law of the State of Delaware (the "**DGCL**"), corporate records, certificates, agreements and other documents and such questions of law as we have considered necessary or appropriate for the purposes of this opinion, including (i) the Registration Statement; (ii) the prospectus dated February 15, 2019 relating to the Shares that was included in the Registration Statement (the "**Base Prospectus**"); (iii) the preliminary prospectus supplement dated February 2, 2021 relating to the Shares; (iv) the prospectus supplement dated February 2, 2021 (the "**Prospectus Supplement**"); and (v) the Underwriting Agreement.

In such examination, we have assumed the genuineness of all signatures, the legal capacity of all natural persons, the authenticity of all documents submitted to us as originals, the conformity to original documents of all documents submitted to us as certified, conformed or photostatic copies and the authenticity of the originals of such latter documents. As to all questions of fact material to this opinion that have not been independently established, we have relied upon certificates or compara(
