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On January 28, 2021, United States Steel Corporation (the "Corporation") issued a press release announcing its financial results for fourth quarter and full-year 2020. The full text of the press release, together with related unaudited financial information and statistics, is furnished (atnciÂ ed fi

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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  
Manpreet S. Grewal  
Vice President & Controller

Dated: January 28, 2021

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Commenting on its Best of Both strategy execution in 2020, Burritt continued, “The team at U. S. Steel created unprecedented value in the trough by continuing our transformation into a world-competitive, Best of Both steel producer

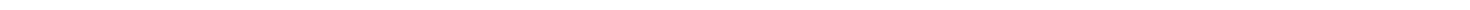
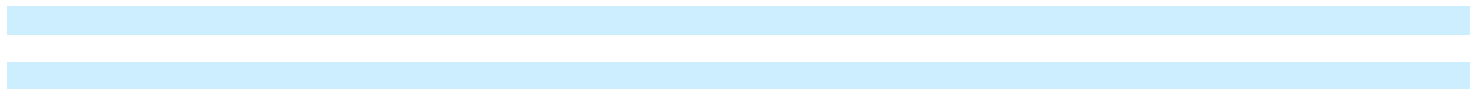
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We present adjusted net (loss) earnings, adjusted net (loss) earnings per diluted share, (loss) earnings before interest, income taxes, depreciation and amortization (EBITDA) and adjusted EBITDA, which are non-GAAP measures, as additional measurements to enhance the understanding of our operating performance. We believe that EBITDA, considered along with net (loss) earnings, is a relevant indicator of trends relating to our operating performance and provides management and investors with additional information for comparison of our operating results to the operating results of other companies.

Adjusted net earnings (loss) and adjusted net earnings (loss) per diluted share are non-GAAP measures that exclude the effects of items that include: the asset impairment charge, restructuring and other charges, the Fairless property sale, the Big River Steel options and forward adjustments, the December 24, 2018 Clairton coke making facility fire, the tax valuation allowance, loss on extinguishment of debt and other related costs, the USW labor agreement signing bonus and related costs, Granite City Works restart and related costs and (loss) per related share and adjusted EBITDA, which enhance the understanding of our operating performance and provides management and investors with additional information for comparison of our operating results to the operating results of other companies.

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