



Large accelerated filer  
Non-accelerated filer

Accelerated filer  
Smaller reporting company  
Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of Securities Act.

**CALCULATION OF REGISTRATION FEE**

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<b>Title of Securities to be Registered</b>	<b>Amount to be Registered<sup>(1)</sup></b>	<b>Proposed Maximum Offering Price per Share</b>	<b>Proposed Maximum Aggregate Offering Price<sup>(2)</sup></b>	<b>Amount of Registration Fee</b>
Common stock \$1.00 par value per share	14,500,000	\$23.11	\$335,095,000.00	\$36,558.87

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(1) Pursuant to Rule 416(a), this registration statement shall also cover an indeterminable number of additional shares of common stock which may become issuable under the United States Steel Corporation 2016 Omnibus Incentive Compensation Plan, as amended by reason of any stock dividend, stock split, recapitalization, or other similar transaction effected without the receipt of consideration which results in an increase or decrease in the number of outstanding shares of common stock of the United States Steel Corporation.

(2) This estimate is computed in accordance with Rules 457(c) and (h) under the Securities Act solely for the purpose of calculating the registration fee, and is based on the average of the high and low prices of the registrant's common stock on April 23, 2021 as reported on the New York Stock Exchange.

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**PART I**

**Explanatory Note**

This Registration Statement is being filed on Form S-8 by the registrant, United States Steel Corporation, for the purpose of registering 14,500,000 additional shares of common stock to be issued under the United States Steel Corporation's 2016 Omnibus Incentive Compensation Plan, as previously amended on April 25, 2017 and April 28, 2020, and as amended and restated effective April 27, 2021 (the "Pomp om

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PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference

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

- (a) The registrant's [Annual Report on Form 10-K](#) for the year ended December 31, 2020 (including the portions of the registrant's [definitive proxy statement](#) for the registrant's 2021 annual meeting of stockholders incorporated by reference therein);
- (b) The registrant's Quarterly Report on Form 10-Q for the quarter ended March 31, 2021;
- (c) The registrant's Current Reports on Form 8-K filed with the SEC on [January 19, 2021](#) (as amended on [February 2, 2021](#) and [February 24, 2021](#)), [January 28, 2021](#), [February 5, 2021](#), [February 11, 2021](#), [February 16, 2021](#), [February 23, 2021](#), [March 16, 2021](#), [March 17, 2021](#), and [April 29, 2021](#) (excepting the information in such Current Reports on Form 8-K that have been furnished rather than filed in accordance with SEC rules); and
- (d) The description of the registrant's common stock contained in the registrant's registration statement on Form S-4 filed with the SEC on September 7, 2001, as amended, and all amendments thereto and reports filed for the purpose of updating such description.

All documents subsequently filed by the registrant pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), prior to the filing of a post-effective amendment to this registration statement which indicates that all of the shares of common stock offered under this registration statement have been sold or which deregisters all of such shares then remaining unsold, are incorporated by reference in this registration statement and are a part hereof from the date of the filing of such documents. Any statement contained in a document incorporated or deemed to be incorporated by reference herein shall be deemed to be modified or superseded for purposes of this registration statement to the extent that a statement contained herein or in any other subsequently filed document which also is or is deemed to be incorporated by reference herein modifies or supersedes such statement. Any such statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute part of this registration statement.

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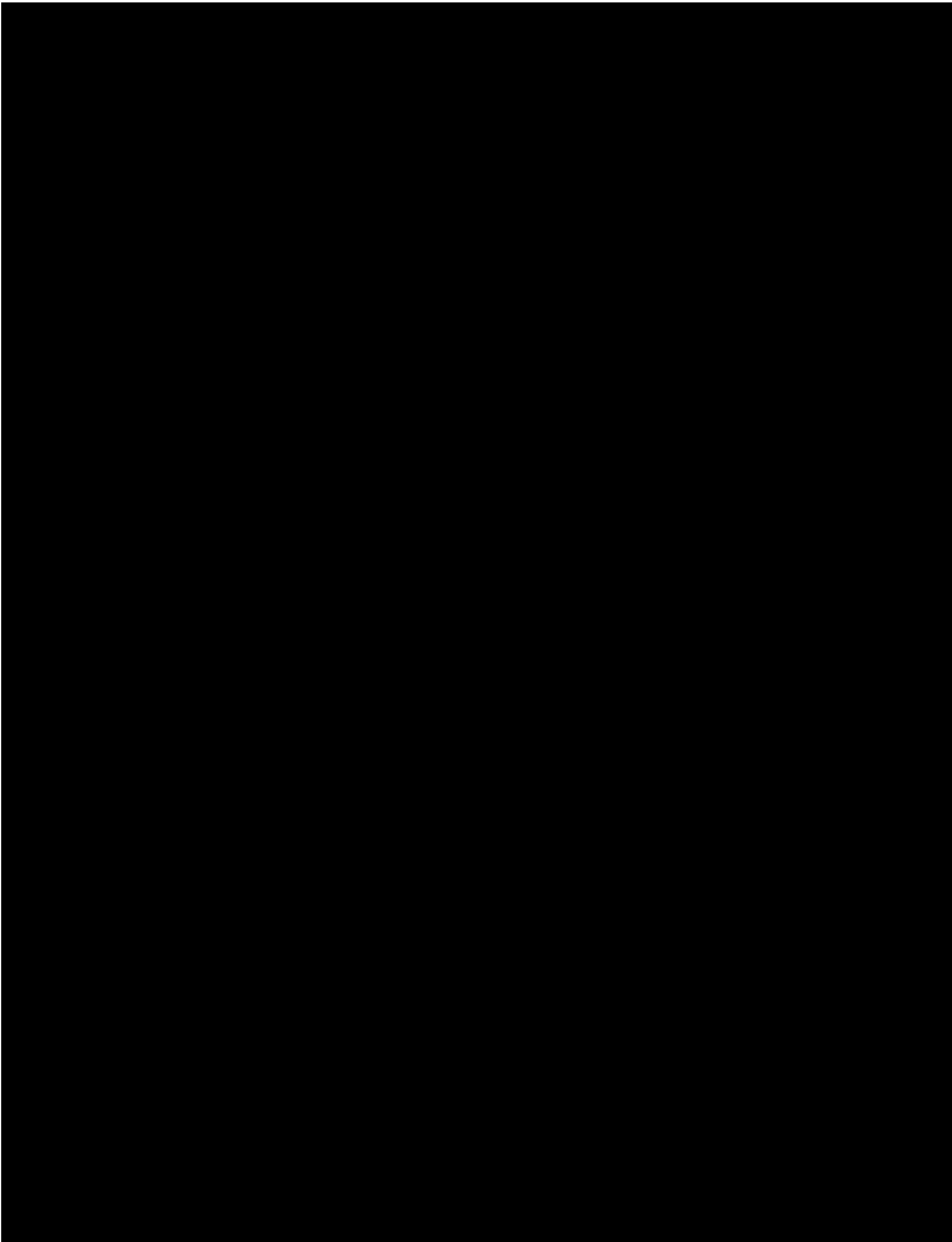
(iii) To include any material information with respect to the plan of distribution not previously disclosed in this registration statement or any material change to such information in this registration statement;

*Provided, however,* that paragraphs (a)(1)(i) and (a)(1)(ii) above do not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in reports filed with or furnished to the SEC by the registrant pursuant to Section 13 or Section 15(d) of the Exchange Act that are incorporated by reference in this registration statement;

(2) That, for the purpose of determining any liability under the Securities Act, each signor of this SEC Form and its signor shall be deemed to know and to be in possession of all information relating to the securities offered herein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof; and

(3) To remove from registration by means of a post-effective amendment any of the securities being registered which have not been sold prior to the date of the filing of this

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<hr/> <i>/s/ Tracy A. Atkinson</i> Tracy A. Atkinson	Director	April 30, 2021
<hr/> <i>/s/ John J. Engel</i> John J. Engel	Director	April 30, 2021
<hr/> <i>/s/ John V. Faraci</i> John V. Faraci	Director	April 30, 2021
<hr/> <i>/s/ Murry S. Gerber</i> Murry S. Gerber	Director	April 30, 2021
<hr/> <i>/s/ Jeh C. Johnson</i> Jeh C. Johnson	Director	April 30, 2021
<hr/> <i>/s/ Paul A. Mascarenas</i> Paul A. Mascarenas	Director	April 30, 2021
<hr/> <i>/s/ Michael H. McGarry</i> Michael H. McGarry	Director	April 30, 2021
<hr/> <i>/s/ Patricia A. Tracey</i> Patricia A. Tracey	Director	April 30, 2021



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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 12, 2021 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, 2020.

/s/ PricewaterhouseCoopers LLP  
Pittsburgh, Pennsylvania  
April 30, 2021