



United States Steel Corporation

United States Steel Corporation
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April 4, 2012

Dear Stockholder:

At U. S. Steel's 2012 annual meeting, you will again be provided the opportunity to cast an advisory vote on the compensation of our named executive officers (Proposal No. 3). ISS Proxy Advisory Services ("ISS") has recommended that its clients vote against our executive compensation proposal. For the reasons discussed below, we believe ISS's analysis is erroneous and urge you to vote **FOR** the executive compensation proposal:

- **ISS's peer group is flawed, and is inconsistent with ISS's own stated guidelines for constructing a comparison group.** ISS's peer group is a small sample of companies heavily weighted towards those with substantial liv

