

UNITED STATES SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM S-3

REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

United States Steel Corporation

(Exact name of registrant as specified in its charter)

DELAWARE

(State or other jurisdiction of incorporation or organization)

25-1897152

(I.R.S. Employer Identification No.)

600 Grant Street, Pittsburgh, Pennsylvania 15219-2800 (412) 433-1121

(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

Arden T. Phillips
Corporate Secretary & Associate General Counsel
600 Grant Street
Pittsburgh, Pennsylvania 15219-1121
(412) 433-2890

(Name, address, including zip code, and telephone number, including area code, of agent for service)

Approximate date of commencement of proposed sale to public: From time to time after the effective date of this Registration Statement.

If the only securities being registered on this form are being offered pursuant to dividend or interest reinvestment plans, please check the following box

If any of the securities being registered on this form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, other than securities offered only in connection with dividend or interest reinvestment plans, check the following box.

If this form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, please check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. _____

If this form is a registration statement pursuant to General Instruction I.D. or a post effective amendment thereto that shall become effective upon filing with the Commission pursuant to Rule 462(e) under the Securities Act, check the following box.

If this form is a post effective amendment to a registration statement filed pursuant to General Instruction I.D. filed to register additional securities or additional classes of securities pursuant to Rule 413(b) under the Securities Act, check the following box.

Indicate by check mark whether registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act (check one):

Large Accelerated filer Accelerated filer
Non-Accelerated filer Smaller reporting company

Title of Each Class of Securities to be Registered	Amount to be Registered	Proposed Maximum Offering Price per Unit (1)	Proposed Maximum Aggregate Offering Price (1)	Amount of Registration Fee
Common Stock par value \$1.00 per share	2,886,549	\$8.25	\$23,814,030	\$2,399

(1) Calculated pursuant to Rule 457(c) of the Securities Act of 1933 based on the average of the high and low prices of the common stock reported on the New York Stock Exchange on February 26, 2016.



UNITED STATES STEEL CORPORATION

Dividend Reinvestment and
Stock Purchase Plan

2,886,549 Shares of Common Stock

Our Common Stock is traded on the
New York Stock Exchange under the symbol "X".

Investing in our Common Stock involves risks.
See "Risk Factors"

The price you pay for all Shares of Common Stock
will be based upon the price of the stock in the market.

On March 1, 2016, the closing price of our
Common Stock was \$9.19 per share.

Neither the Securities and Exchange Commission nor any state securities commission has approved or disapproved of these securities or passed on the adequacy or accuracy of this prospectus. Any representation to the contrary is a criminal offense.

The date of this prospectus is March 3, 2016

YOU SHOULD RELY ONLY ON THE INFORMATION CONTAINED IN THIS DOCUMENT OR INFORMATION THAT WE HAVE REFERRED YOU TO. WE HAVE NOT AUTHORIZED ANYONE TO PROVIDE YOU WITH ANY ADDITIONAL OR DIFFERENT INFORMATION.

THIS PROSPECTUS DOES NOT CONSTITUTE AN OFFER OF ANY SECURITIES OTHER THAN THOSE TO WHICH IT RELATES, NOR DOES IT CONSTITUTE AN OFFER TO SELL, OR A SOLICITATION OF AN OFFER TO BUY, THE SECURITIES TO WHICH IT RELATES IN ANY JURISDICTION TO ANY PERSON TO WHOM IT IS UNLAWFUL TO MAKE ANY SUCH OFFER OR SOLICITATION IN SUCH JURISDICTION.

NEITHER THE DELIVERY OF THIS PROSPECTUS NOR ANY SALE MADE HEREUNDER SHALL, UNDER ANY CIRCUMSTANCES, CREATE ANY IMPLICATION THAT INFORMATION HEREIN IS CORRECT AS OF ANY TIME SUBSEQUENT TO ITS DATE.



**Dividend Reinvestment and Stock Purchase Plan
2,886,549 Shares of Common Stock**

United States Steel Corporation ("U. S. Steel") is pleased to send you this prospectus describing the United States Steel Corporation Dividend Reinvestment and Stock Purchase Plan (the "Plan"). The Plan provides a simple and convenient method to purchase additional shares of U. S. Steel common stock and to have cash dividends automatically reinvested.

IF YOU ARE ALREADY PARTICIPATING IN THE PLAN, NO

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ABOUT THIS PROSPECTUS

In this prospectus, we provide you with specific information about the Common Stock we are selling as part of the Plan and about the Plan itself. This prospectus does not contain all of the information set forth in the registration statement, portions of which we have omitted as permitted by the rules and regulations of the SEC. Statements contained or incorporated by reference in this prospectus as to the contents of any contract or other documents are not necessarily complete. If the SEC's rules and regulations require that a contract or document be filed as an exhibit to the registration statement, we refer you to the copy of the contract or document filed as an exhibit for a complete description.

You should rely only on the information contained in this prospectus or incorporated by reference. We have not authorized anyone to provide you with different information or to make any representation not contained in this prospectus. If you receive any other information or representations, you should not rely on it. This prospectus does not constitute an offer by the Company to sell these securities, or a solicitation of an offer to buy these securities, in any jurisdiction to any person to whom it is unlawful to make such an offer or solicitation. You should not assume that the information contained or incorporated by reference in this prospectus is accurate as of any date other than the respective dates that are specified in those documents. Our business, financial condition, results of operations and prospects may have changed since those respective dates. The delivery of this prospectus at any time does not imply that the information herein is correct as of any time subsequent to its date.

The information found on, or otherwise accessible through any website referenced in this prospectus is not incorporated into, and does not form a part of, this prospectus.

Unless otherwise indicated or the context otherwise requires, references in this prospectus to "U. S. Steel," "the Company", "we," "us," and "our" refer United States Steel Corporation and its direct and indirect subsidiaries and references to "Common Stock" or "shares" refer to our common stock, \$1.00 par value.

WHERE YOU CAN FIND MORE INFORMATION

United States Steel Corporation files annual, quarterly and current reports, proxy statements and other information with the SEC. You may read and copy any of this information filed with the SEC at the SEC's Public Reference Room at 100 F Street, N.E., Washington, D.C. 20549. The public may obtain information on the operation of the Public Reference Room by calling the SEC at 1-800-SEC-0330. Also, the SEC maintains a Web site that contains reports, proxy and information statements, and other information regarding issuers, including us, that file electronically with the SEC. The public can obtain any documents that we file electronically with the SEC at www.sec.gov.

Our filings are also available on our website at www.ussteel.com, as soon as administratively possible after we submit such material to the SEC. Please note, however, that we have not incorporated any other information by reference from our website, other than the documents listed below under the heading "Incorporation by Reference."

INCORPORATION BY REFERENCE

The SEC allows us to "incorporate by reference" into this prospectus the following documents listed in Section 191(b) of the Securities Act of 1933 and Section 174(b) of the Securities Exchange Act of 1934:

OUR COMPANY

United States Steel Corporation (U. S. Steel) is an integrated steel producer of flat-rolled and tubular products with major production operations in North America and Europe. An integrated steel producer uses iron ore and coke as primary raw materials for steel production. U. S. Steel has annual raw steel production capability of 22 million net tons (17 million tons in the United States and 5 million tons in Europe). U. S. Steel is also engaged in other business activities consisting primarily of railroad services and real estate operations.

U. S. Steel's principal executive offices are located at 600 Grant Street, Pittsburgh, PA 15219-2800, and its telephone number is (412) 433-1121. For more information about U. S. Steel, see "Where you can find more information about U. S. Steel".

RISK FACTORS

Investing in our common stock involves risks. See the risk factors described in our Annual Report on Form 10-K for our most recent fiscal year, which is incorporated by reference in this prospectus. Also, these risk factors are updated from time to time in our Quarterly Reports on Form 10-Q. Before making an investment decision, you should carefully consider these risks as well as other information we include or incorporate by reference in this prospectus. These risks could materially affect our business, results of operations or financial condition and cause the value of our common stock to decline. You could lose all or part of your investment.

DESCRIPTION OF THE PLAN

The following describes and constitutes the Plan, as in effect on the date of this prospectus.

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Written correspondence and deposit of certificated shares*:

Wells Fargo Shareowner Services
P.O. Box 64856
St. Paul, MN 55164-0856

Certified and overnight delivery:

Wells Fargo Shareowner Services
1110 Centre Pointe Curve, Suite 101
Mendota Heights, MN 55120-4100

* If sending in a certificate for deposit, see the Certificate Deposit and Withdrawal information.

ADDITIONAL INFORMATION

For current information concerning the Plan features listed below, visit the following website: <http://xnet3d.psc.uss.com/corp/investors/dividends/reinvestment/index.asp>

- Current Plan Administrator Information
- Discount
- The Right to Participate in Dividends
- Requests for Waivers
- Source of Shares--Open Market Purchase or U. S. Steel Issuance

U. S. Steel makes no representation or warranty as to the accuracy of the information provided in this Plan. If you need to contact U. S. Steel, please send an email to: shareholderservices@uss.com.

Participation

4. Who is eligible to participate?

Any person or entity is eligible to participate in the Plan. If you live outside the United States, you should make sure that participation would not violate any laws or regulations in the country in which you reside.

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If you own U. S. Steel Common Stock through a broker. You can direct your broker, bank, or trustee to register some or all of your U. S. Steel common stock directly in your name. You can then join the Plan by returning a completed Account Authorization Card.

Investment Options

6. What are my investment options under the Plan?

The *Account Authorization Card* provides options for shareholders to participate in the Plan. As a participant in the Plan, you may elect to reinvest all or part of the dividends from your Common Stock for the purchase of additional shares. You must select one of the dividend options on the *Account Authorization Card*. If you complete and return an *Account Authorization Card* without selecting a dividend option, your dividends will automatically be fully reinvested to purchase additional shares. Reinvestment or payment of your dividends will be subject to any applicable U. S. withholding taxes.

Automatic Reinvestment of Dividends. When you enroll in the Plan, YOU MUST CHOOSE ONE OF THE FOLLOWING:

Full Dividend Reinvestment. All cash dividends payable on shares held in the Plan, along with any shares held in physical certificate form or through book-entry Direct Registration Shares ("DRS"), will be used to purchase additional shares. You will not receive cash dividends from U. S. Steel; instead, all dividends will be reinvested. Whole and fractional shares will be allocated to the Plan account. *(RD)*

Partial Cash Dividend By Share Amount You may elect to be paid cash for a portion of the dividend and reinvest the remainder. The partial elected to be paid will be applied to the designated whole number of shares held in physical certificate form or held through book entry DRS. All shares held in the Plan will be reinvested. The cash portion of dividends will be sent by check unless the participant has elected to have those dividends deposited directly to a designated bank account. *(PS-Y)*

Cash Dividends — All dividends payable to you will be paid in cash. This includes the dividend payable on all shares held in the Plan, any shares held in physical certificate form or held through book entry DRS. Your dividend payment will be sent by check unless you have elected to have those dividends deposited directly to a designated bank account. *(RPO)*

Regardless of your dividend reinvestment election, you may also purchase additional shares through the Plan by making optional cash investments.

You can have your cash dividends deposited directly into your bank account instead of receiving a check by mail. Just complete the appropriate sections of the *Direct Deposit of Dividends Authorization Card*, which may be obtained by writing or calling the Plan Administrator.

You can change your dividend reinvestment election at any time online at shareowneronline.com, by telephone or by notifying the Plan Administrator directly.

The Plan Administrator will invest U. S. Steel dividend funds as soon as administratively possible and no later than 30 trading days, following the dividend payable date.

7. How are dividend amounts determined?

The declaration of dividends on U. S. Steel common stock is at the discretion of U. S. Steel's board of directors and will be declared and paid after consideration of various factors, including, without limitation, the earnings and financial condition of U. S. Steel. The board of directors of U. S. Steel has the right to change the amount of dividends at any time.

8. If I join the Plan, must I own a minimum number of shares?

Yes. Participants must maintain a balance of at least one share to keep their Plan account open. The Plan Administrator reserves the right to sell, without prior notification, all partial shares in an account in which the share balance fails to meet the one-share minimum requirement after the applicable period of participation in the Plan.

Purchases

9. What is the source and pricing of shares?

Source of Shares. Stock needed to meet the requirements of the Plan will either be purchased in the open market or issued directly by U. S. Steel, at U. S. Steel's sole discretion.

Price of Shares Purchased In the Open Market. If the shares are purchased in the open market, your price per share will be the weighted average price of the shares purchased on that day, or those days.

With respect to open market purchases, the Plan Administrator will facilitate the purchase of shares for the Plan on any securities exchange where U. S. Steel common stock is traded, in the over-the-counter market or in privately negotiated transactions. Neither U. S. Steel nor any participant has any authority or power to direct the time or the price at which any market purchase is completed or as to the selection of a broker or dealer through or from whom such purchases are to be made. The funds of participants may be pooled by the Plan Administrator for the purpose of purchasing shares.

Trading fees paid by U. S. Steel and not charged to you will be reported to you as taxable income on Form 1099-DIV. All computations of shares are calculated to three decimals and fractional shares are credited to your Plan account.

Price of Shares Purchased from U. S. Steel. If the shares are purchased from U. S. Steel, your price per share (the "Purchase Price") will be the average of the daily high and low sale prices on the New York Stock Exchange (the "NYSE") Composite (the "NYSE Composite") as reported by Bloomberg LP, or such other source as U. S. Steel shall determine from time to time, on the Investment Date. If there is no trading of U. S. Steel common stock on the NYSE on the day the price per share is to be determined, the Purchase Price will be determined by U. S. Steel on the basis of such market quotations as it considers appropriate.

Because the method for purchasing shares may periodically change between the above options, there can be no assurance that the method for determining your price per share will not change. To obtain the current method, please follow the instructions under "Additional Information".

10. How are optional cash payments made?

Investment Methods. optional cash investment will be invested weekly, and no later than 35 trading days, except where postponement is necessary to comply with Regulation M under the Securities Exchange Act of 1934 or other applicable provisions of securities law. In making purchases for the participant's account, the Plan Administrator may commingle the participant's funds with those of other participants of the Plan. Purchases may be subject to certain fees and conditions.

By Check. To make an investment by mail, payments must be in U. S. dollars and drawn on a U. S. or Canadian financial institution. Cash, money orders, traveler's checks or third party checks are not accepted.

By Automatic Withdrawal from Your Bank Account. You may setup a one-time, semi-monthly automatic withdrawal from a designated bank account. The request may be submitted online, by telephone or by sending an *Account Authorization Card* by mail. Requests are processed and become effective as promptly as administratively possible. Once the automatic withdrawal is initiated, funds will be debited from the participant's designated bank account on or about the 5th and/or the 19th of each month and will be invested in U. S. Steel common stock on the next investment date. Changes or a discontinuation of automatic withdrawals can be made online at shareowneronline.com, by telephone or by using the *Transaction Request Form* attached to the participant's statement. To be effective with respect to a particular investment date, a change request must be received by the Plan Administrator at least 15 trading days prior to the investment date.

11. *When will shares be purchased under the Plan?*

Except for dividend reinvestments, which begin on the quarterly dividend payment date, investments are generally within five (5) trading days from receipt of your investment amount (the "Investment Date"). Funds received by 5:00 p.m. (Central Time) on or before the business day prior to the relevant Investment Date will be invested on that Investment Date.

The Plan Administrator will use reinvested dividends and optional cash investments to purchase shares of U. S. Steel common stock. Purchases may be made over a number of days to meet the requirements of the Plan.

12. *Is there a discount on purchasing shares?*

Shares purchased under the Plan may, IN THE SOLE DISCRETION OF U. S. STEEL, be sold in a new

A check for the proceeds of the sale of shares (in U. S. dollars), less applicable taxes and fees, will generally be mailed by first class mail four business days after trade date. If a participant submits a request to sell all or part of the Plan shares, and the participant requests net proceeds to be automatically deposited to a checking or savings account, the participant must provide a voided blank check for a checking account or blank savings deposit slip for a savings account. If the participant is unable to provide a voided check or deposit slip, the participant's written request must have the participant's signature(s) medallion guaranteed by an eligible financial institution for direct deposit. Requests for automatic deposit of sale proceeds that do not provide the required documentation will not be processed and a check for the net proceeds will be issued.

To sell shares through a broker of your choice, you may request that the broker transfer shares electronically from your Plan account to your brokerage account. Alternatively, a stock certificate can be requested that you can deliver to your broker.

U. S. Steel's share price may fluctuate between the time the sale request is received and the time the sale is completed on the open market. The Plan Administrator shall not be liable for any claim arising out of failure to sell on a certain date or at a specific price. Neither the Plan Administrator nor any of its affiliates will provide any investment recommendations or investment advice with respect to transactions made through the Plan. This risk should be evaluated by the participant and is a risk that is borne solely by the participant.

The Insider Trading Policy provides that the participant may not trade in U. S. Steel's common stock if in possession of material, non-public information about the company. Share sales by employees, affiliates and Section 16 officers must be made in compliance with U. S. Steel's Insider Trading Policy.

15. Does U. S. Steel offer stock certificates?

Certificate(s) will be issued to a participant for U. S. Steel common stock in the participant's account upon written request to the Plan Administrator. No certificate for a fractional share will be issued.

You may have a certificate issued for whole shares without removing those shares from Plan participation. Dividends, for your certificated shares and any remaining shares in your Plan account will continue to be reinvested in U. S. Steel common stock unless the Plan Administrator is specifically advised to discontinue reinvestment.

If you wish to withdraw from the Plan at any time, a physical certificate may be issued to you for all whole shares held in your Plan account by the Plan Administrator. Any fractional shares in the account will be sold and a check for the proceeds (less applicable fees) will be issued and mailed to you. Your Plan account will be closed.

Certificates will be issued in the name(s) under which the Plan account is registered, unless otherwise instructed. If the certificate is to be issued in a name other than your Plan account registration name, the signature on the instructions or *Stock Power Form* authorizing the issuance must be guaranteed by a financial institution participating in the Medallion Guarantee Program, as described under "Gift, Transfers and Pledges of Shares," above. You will receive your certificate as soon as administratively possible from the date the Plan Administrator receives your request.

16. Can I deposit my certificated shares?

You may elect to deposit physical U. S. Steel common stock certificate(s) for safekeeping, by sending the certificate(s) to the Plan Administrator together with instructions to deposit the certificate(s). The certificate(s) will show as surrendered with the corresponding credit to Plan shares. The transaction will appear on your Plan account statement, and shares will be held by the Plan Administrator in its name or nominee name. These shares will be held until you sell, withdraw or terminate participation in the Plan. Because you bear the risk of loss in sending stock certificate(s), it is recommended that you send them registered, insured for at least 3% of the current market value and request a return receipt.

PLEASE RETAIN YOUR STATEMENTS TO ESTABLISH THE COST BASIS OF SHARES PURCHASED UNDER THE PLAN FOR INCOME TAX AND OTHER PURPOSES AND TO AVOID PLAN ACCOUNT RESEARCH FEES.

You should notify the Plan Administrator promptly of any change in address since all notices, statements and reports will be mailed to your address of record.

Miscellaneous

19. How will my shares be voted?

You will receive voting materials and have the sole right to vote the common stock of U. S. Steel represented by the shares held for you in the Plan. In the event you do not provide direction for voting, the Plan shares will not be voted.

You are encouraged to read the information carefully. Votes may be submitted online, by telephone or by returning the signed, dated proxy card. Your shares will be voted in accordance with the most recent submitted instructions.

20. What are the responsibilities of the Company and the Plan Administrator under the Plan?

NEITHER U. S. STEEL NOR ANY ADMINISTRATOR NOR ANY AGENT WILL BE LIABLE FOR ANY ACT THEY DO IN GOOD FAITH OR FOR ANY GOOD FAITH OMISSION TO ACT. This includes, without limitation, any claims of liability for:

- failure to terminate a Plan account upon a shareholder's death prior to receiving written notice of such death and the legal representatives request to terminate the account; or
- purchases or sales prices reflected in your Plan account or the dates of purchases or sales of your Plan shares; or
- any fluctuation in the market value prior to or following the purchase or sale of shares.

NOTWITHSTANDING THE FOREGOING, WE SHALL NOT BE RELIEVED FROM ANY LIABILITY IMPOSED UNDER ANY FEDERAL, STATE OR OTHER APPLICABLE SECURITIES LAW THAT CANNOT BE WAIVED.

NEITHER U. S. STEEL NOR ANY PLAN ADMINISTRATOR CAN ASSURE YOU A PROFIT OR PROTECT YOU AGAINST A LOSS ON THE SHARES YOU PURCHASE UNDER THE PLAN.

21. May the Plan be changed or discontinued?

Plan Modification or Termination. U. S. STEEL RESERVES THE RIGHT TO SUSPEND, MODIFY OR TERMINATE THE PLAN AT ANY TIME. You will receive notice of any such suspension, modification or termination. U. S. Steel and any Plan Administrator also reserve the right to change any and all administrative procedures and costs/fees associated with the Plan.

Change of Eligibility or Termination. You will remain a participant of the Plan until you withdraw from the Plan or the Plan is terminated. U. S. Steel reserves the right to deny, suspend or terminate participation by a stockholder who is using the Plan for purposes inconsistent with the intended purpose of the Plan. In such event, the Plan Administrator will notify you in writing, issue a physical certificate to you, and sell any fractional share remaining in the account.

The Plan Administrator reserves the right to terminate participation in the Plan if a participant does not have at least one whole share in the Plan. Upon termination the participant may receive the cash proceeds from the sale of any fractional share, less any transaction fee and brokerage commission.

22. *Is foreign participation allowed in the Plan?*

If you live outside of the U. S., you should first determine if there are any laws or governmental regulations that would prohibit your participation in the Plan. U. S. Steel reserves the right to terminate participation of any stockholder if it deems it advisable under any foreign laws or regulations.

Withdrawal

23. *How may I withdraw from the Plan?*

You must notify the Plan Administrator online at shareowneronline.com or in writing in order to withdraw from the Plan. Upon withdrawal from the Plan, participants may request that all shares, both whole and fractional, credited to their account be sold by the Plan Administrator for their account. Such participants will receive the proceeds of the sale, less any brokerage fees and commissions. When a withdrawing participant requests that the Plan Administrator sell his or her shares in the Plan, the transfer agent, Wells Fargo Shareowner Services, will handle such sale. All such sales are made in the open market and, as such, the sale price will be determined by prevalent market conditions. Brokerage fees and commissions are determined based upon the number of shares sold.

Beneficial owners participating indirectly in the Plan through banks, brokers or other nominees must contact such intermediaries regarding withdrawal from the Plan.

24. *When may I withdraw from the Plan?*

You may withdraw all shares of Common Stock credited to your Plan account at any time by notifying the Plan Administrator.

If the request to withdraw is received by the Plan Administrator before the record date for any dividend payment on which the dividends would otherwise be reinvested for a participant, the dividend reinvestment feature will be terminated on the day of receipt of the request by the Plan Administrator. If your request to terminate from the Plan is received on or after a dividend record date, but before the dividend payment date, your termination will be processed as soon as administratively possible, and a separate dividend check will be mailed to you. Future dividends will be paid in cash.

Optional cash payments may be stopped if written instructions to do so are received by the Plan Administrator at least two business days prior to the applicable investment date.

Other Information

25. *Who interprets and regulates the Plan?*

U. S. Steel may adopt rules and regulations to facilitate the administration of the Plan. Any question of interpretation under the Plan will be determined by U. S. Steel and any such determination will be final.

The Plan, all related forms, and your Plan account shall be governed by and construed in accordance with the laws of the Commonwealth of Pennsylvania and cannot be modified orally.

Large Cash Purchases will be priced as follows:

- To determine the purchase price of shares of U. S. Steel common stock purchased pursuant to a Large Cash Purchase request, U. S. Steel will fix the number of trading days in the "pricing period" for the applicable investment. The pricing period generally will consist of one to 15 consecutive trading days, unless the pricing period is extended as described below. On each trading day, U. S. Steel will generally apply an equal portion of the amount approved for investment pursuant to a Large Cash Purchase request to the purchase of shares of common stock, subject to the qualifications described below. Each day in the pricing period on which shares of common stock are purchased is referred to as a "Purchase Date." The price for shares of common stock purchased on each Purchase Date in a pricing period will be equal to 100% (less any applicable discount, as described below) of the composite volume weighted average price, rounded to four decimal places, of shares of common stock, as traded on the composite exchanges during regular NYSE hours on the Purchase Date. The Plan Administrator will obtain this composite exchange pricing information from Reuters or, if Reuters is no longer providing this information, another authoritative source.
 - U. S. Steel may establish for each pricing period a minimum, or "threshold," price applicable to purchases made pursuant to a Large Cash Purchase request. We will make this determination in our discretion after a review of, among other factors, current market conditions, the level of participation in the Plan and our current and projected capital needs. The Plan Administrator will notify an investor of the establishment of a threshold applicable to a Large Cash Purchase as soon as practicable after the establishment of such threshold.
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- Any investor purchasing shares of common stock pursuant to a request for a Large Cash Purchase will be treated as the beneficial owner of all shares of common stock purchased on each Purchase Date in the applicable pricing period as of the close of business on such Purchase Date, although Plan shares of common stock will not be credited to such investor's account until the conclusion of the pricing period unless we elect to use the "continuous settlement feature" described below for that pricing period.
 - If the continuous settlement feature is used, shares of common stock will be credited to the Plan accounts of investors purchasing shares of common stock pursuant to requests for a Large Cash Purchase within three business days after each Purchase Date. U. S. Steel may activate the continuous settlement feature for a particular investment at the time it determines other pricing terms in respect of shares of common stock to be sold pursuant to a Large Cash Purchase request.
 - U. S. Steel will return, without interest, any amount to be invested pursuant to a Large Cash Purchase request that is not applied to the purchase of shares of common stock.
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List of Exhibits.

See Exhibit Index.

Undertakings.

The undersigned Registrant hereby undertakes:

(1) To file, during any period in which offers or sales are being made, a post-effective amendment to this registration statement:

(i) To include any prospectus required by Section 10(a)(3) of the Securities Act of 1933;

(ii) To reflect in the prospectus any facts or events arising after the effective date of the registration statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change,

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-3 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Pittsburgh, Commonwealth of Pennsylvania, on March 3, 2016.

UNITED STATES STEEL CORPORATION

By: /s/ Colleen M. Darragh
Colleen M. Darragh
Vice President & Controller

Pittsburgh, Pennsylvania

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities indicated on March 3, 2016.

<u>Signature</u>	<u>Title</u>
*	
Mario Longhi	President & Chief Executive Officer (Principal Executive Officer) and Director
*	
David B. Burritt	Executive Vice President & Chief Financial Officer (Principal Financial Officer)
<u>/s/ Colleen M. Darragh</u> Colleen M. Darragh	Vice President & Controller (Controller)
*	
David S. Sutherland	Chairman Board of Directors
*	
Patricia Diaz Dennis	Director
*	
Dan O. Dinges	Director
*	
John G. Drosdick	Director
*	
John J. Engel	Director
*	
Murry S. Gerber	Director
*	
Paul A. Mascarenas	Director
*	
Glenda G. McNeal	Director
*	
Robert J. Stevens	Director
*	
Patricia A. Tracey	Director

By: /s/ Arden T. Phillips
Arden T. Phillips
Attorney in Fact

Exhibit Index

<u>Exhibit Number</u>	<u>Description</u>	<u>Incorporated by Reference to Filings Indicated</u>
4.1	United States Steel Corporation Restated Certificate of Incorporation dated September 30, 2003	Incorporated by reference to Exhibit 3.1 to United States Steel Corporation's Form 10-Q for the quarter ended September 30, 2003 (Commission File No. 1-16811).
4.2	Certificate of Amendment to the Certificate of Incorporation of United States Steel Corporation, dated April 30, 2014	Incorporated by reference to Exhibit 3.1 to United States Steel Corporation's Form 10-K for the year ended December 31, 2015 (Commission File No. 1-16811).
4.3	Amended and Restated By-Laws of United States Steel Corporation dated as of November 3, 2015	Incorporated by reference to Exhibit 3.1 to United States Steel Corporation's Form 8-K filed on November 6, 2015 (Commission File No. 1-16811).
5	Opinion and consent of Arden T. Phillips, Esq.	**
23.1	Consent of PricewaterhouseCoopers LLP.	**
23.2	Consent of Arden T. Phillips, Esq. (Included in Exhibit 5.)	**
24	Powers of Attorney.	**

** Filed herewith.



CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in this Registration Statement on Form S-3 of our report dated February 29, 2016 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, 2015. We also consent to the reference to us under the heading "Experts" in such Registration Statement.

/s/ PricewaterhouseCoopers LLP
Pittsburgh, Pennsylvania
March 3, 2016

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS:

That the undersigned does hereby make, constitute and appoint David B. Burritt, Suzanne Rich Folsom, Colleen M. Darragh and Arden T. Phillips, or any one of them, my true and lawful attorneys-in-fact to sign and execute for me and on my behalf a registration statement on Form S-3 to be filed by United States Steel Corporation with the Securities and Exchange Commission in connection with the issuance of additional United States Steel Corporation Common Stock or other securities, and any and all amendments to such registration statement to be filed with the Securities and Exchange Commission pursuant to the Securities Act of 1933, as amended, in such form as they or any one or more of them may approve, and to do any and all other acts which said attorneys-in-fact may deem necessary or desirable to enable United States Steel Corporation to comply with said Act and the rules and regulations thereunder.

IN WITNESS WHEREOF, I have hereunto set my hand this 26th day of January, 2016.

/s/ John G. Drosdick
John G. Drosdick

/s/ Pa

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS:

That the undersigned does hereby make, constitute and appoint David B. Burritt, Suzanne Rich Folsom, Colleen M. Darragh and Arden T. Phillips, or any one of them, my true and lawful attorneys-in-fact to sign and execute for me and on my behalf a registration statement on Form S-3 to be filed by United States Steel Corporation with the Securities and Exchange Commission in connection with the issuance of additional United States Steel Corporation Common Stock or other securities, and any and all amendments to such registration statement to be filed with the Securities and Exchange Commission pursuant to the Securities Act of 1933, as amended, in such form as they or any one or more of them may approve, and to do any and all other acts which said attorneys-in-fact may deem necessary or desirable to enable United States Steel Corporation to comply with said Act and the rules and regulations thereunder.

IN WITNESS WHEREOF, I have hereunto set my hand this 26th day of January, 2016.

/s/ Robert Stevens
Robert Stevens

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS:

That the undersigned does hereby m

/s/ Murry S. Gerber
Murry S. Gerber

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS:

That the undersigned does hereby make, constitute and appoint David B. Burritt, Suzanne Rich Folsom, Colleen M. Darragh and Arden T. Phillips, or any one of them, my true and lawful attorneys-in-fact to sign and execute for me and on my behalf a registration statement on Form S-3 to be filed by United States Steel Corporation with the Securities and Exchange Commission in connection with the issuance of additional United States Steel Corporation Common Stock or other securities, and any and all amendments to such registration statement to be filed with the Securities and Exchange Commission pursuant to the Securities Act of 1933, as amended, in such form as they or anBurrit securities es sRe they or

/s/ Glenda G. McNeal
Glenda G. McNeal

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS:

That the undersigned does hereby make, constitute and appoint David B. Burritt, Suzanne Rich Folsom, Colleen M. Darragh and Arden T. Phillips, or any one of them, my true and lawful attorneys-in-fact to sign and execute for me and on my behalf a registration statement on Form S-3 to be filed by United States Steel Corporation with the Securities and Exchange Commission in connection with the issuance of additional United States Steel Corporation Common Stock or other securities, and any and all amendments to such registration statement to be filed with the Securities and Exchange Commission pursuant to the Securities Act of 1933, as amended, in such form as they or any one or more of them may approve, and to do any and all other acts which said attorneys-in-fact may deem necessary or desirable to enable United States Steel Corporation to comply with said Act and the rules and regulations thereunder.

IN WITNESS WHEREOF, I have hereunto set my hand this 26th day of January, 2016.

/s/ David S. Sutherland
David S. Sutherland

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS:

That the undersigned does hereby make, constitute and appoint David B. Burritt, Suzanne Rich Folsom, Colleen M. Darragh and Arden T. Phillips, or any one of them, my true and lawful attorneys-in-fact to sign and execute for me and on my behalf a registration statement on Form S-3 to be filed by United States Steel Corporation with the Securities and Exchange Commission in connection with the issuance of additional United States Steel Corporation Common Stock or other securities, and any and all amendments to such registration statement to be filed with the Securities and Exchange Commission pursuant to the Securities Act of 1933, as amended, in such form as they or any one or more of them may approve, and to do any and all other acts which said attorneys-in-fact may deem necessary or desirable to enable United States Steel Corporation to comply with said Act and the rules and regulations thereunder.

IN WITNESS WHEREOF,

I, _____,

do hereby certify that

is

/s/ Patricia A. Tracey
Patricia A. Tracey

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS:

That the undersigned does hereby make, constitute and appoint David B. Burritt, Suzanne Rich Folsom, Colleen M. Darragh and Arden T. Phillips, or any one of them, my true and lawful attorneys-in-fact to sign and execute for me and on my behalf a registration statement on Form S-3 to be filed by United States Steel Corporation with the Securities and Exchange Commission in connection with the issuance of additional United States Steel Corporation Common Stock or other securities, and any and all amendments to such registration statement to be filed with the Securities and Exchange Commission pursuant to the Securities Act of 1933, as amended, in such form as they or any one or more of them may approve, and to do any and all other acts which said attorneys-in-fact may deem necessary or desirable to enable United States Steel Corporation to comply with said Act and the rules and regulations thereunder.

IN WITNESS WHEREOF, I have hereunto set my hand this 26th day of January, 2016.

/s/ Dan O. Dinges
Dan O. Dinges

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS:

That the undersigned does hereby make, constitute and appoint David B. Burritt, Suzanne Rich Folsom, Colleen M. Darragh and Arden T. Phillips, or any one of them, my true and lawful attorneys-in-fact to sign and execute for me and on my behalf a registration statement on Form S-3 to be filed by United States Steel Corporation with the Securities and Exchange Commission in connection with the issuance of additional United States Steel Corporation Common Stock or other securities, and any and all amendments to such registration statement to be filed with the Securities and Exchange Commission pursuant to the Securities Act of 1933, as amended, in such form as they or any one or more of them may approve, and to do any and all other acts which said attorneys-in-fact may deem necessary or desirable to enable United States Steel Corporation to comply with said Act and the rules and regulations thereunder.

IN WITNESS WHEREOF, I have hereunto set my hand this 22nd day of February, 2016.

/s/ Mario Longhi
Mario Longhi

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS:

That the undersigned does hereby make, constitute and appoint Suzanne Rich Folsom, Colleen M. Darragh and Arden T. Phillips, or any one of them, my true and lawful attorneys-in-fact to sign and execute for me and on my behalf a registration statement on Form S-3 to be filed by United States Steel Corporation with the Securities and Exchange Commission in connection with the issuance of additional United States Steel Corporation Common Stock or other securities, and any and all amendments to such registration statement to be filed with the Securities and Exchange Commission pursuant to the Securities Act of 1933, as amended, in such form as they or any one or more of them may approve, and to do any and all other acts which said attorneys-in-fact may deem necessary or desirable to enable United States Steel Corporation to comply with said Act and the rules and regulations thereunder.

IN WITNESS WHEREOF, I have hereunto set my hand this 22nd day of February, 2016.

/s/ David B. Burritt
David B. Burritt
