



**PART I**

**EXPLANATORY NOTE**

This Registration Statement is being filed on Form S-8 by the registrant, United States Steel Corporation (the "Registrant"), for the purpose of registering 7,200,000 shares of common stock to be issued under the United States Steel Corporation's 2016 Omnibus Incentive Compensation Plan (the "Plan").

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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 Securities and Exchange Commission (the "Commission") by the Registrant are incorporated by reference in this registration statement:

(a) The Registrant's Annual Report on Form 10-K for the fiscal year ended December 31, 2015, as filed on February 29, 2016;

(b) All other reports filed by the Registrant pursuant to Section 13(a) or 15(d) of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), since the end of the fiscal year covered by the annual report referred to in (a) above (in each case, except for the information furnished under Items 2.02 or 7.01 in any current report on Form 8-K);

(c) The description of our common stock contained in our registration statement on Form S-4 filed with the SEC on September 7, 2001, as amended, pursuant to Section 12 of the Exchange Act, and in any report filed for the purpose of amending such description.

All documents subsequently filed by the Registrant pursuant to Sections 13(a), 13(c), 14 and 15(d) of 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contained in a document incorporated or deemed to be incorporated by reference herein shall be deemed to be modified or superseded for purposes of this registration statement to the extent that a statement contained herein or elsewhere contradicts or is inconsistent with the information contained herein.

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**Item 6. Indemnification of Directors and Officers**

Article V of the Amended and Restated By-Laws of the Registrant provides that the Registrant shall indemnify to the fullest extent permitted by law any person who is made or is threatened to be made a party or is involved in any action, suit, or proceeding whether civil, criminal, administrative or investigative by reason of the fact that he is or was a director, officer, employee or agent of the Registrant or is or was serving at the request of the Registrant as an officer, director, employee or agent of another corporation, partnership, joint venture, trust, enterprise, or nonprofit entity. (The Registrant's Amended and Restated By-Laws were filed as Exhibit 3.1 to its Current Report on Form 8-K filed on November 6, 2015.)

Under Section 14âCh r or

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**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

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INDEX TO EXHIBITS

<u>Exhibit No.</u>	<u>Description</u>
4.1(1)	Restated Certificate of Incorporation is incorporated by reference to Exhibit 3.1 to the Registrant's Quarterly Report on Form 10-Q filed with the Commission for the quarter ended September 30, 2003
4.2(2)	Certificate of Amendment to Restated Certificate of Incorporation is incorporated by reference to Exhibit 3(b) to the Registrant's Annual Report on Form 10-K filed with the year ended December 31, 2015
4.3(3)	Amended and Restated Bylaws is incorporated by reference to Exhibit 3.1 to the Registrant's Current Report on Form 8-K filed with the Commission on November 6, 2015
5.1	Opinion and Consent of Arden T. Phillips
23.1	Consent of PricewaterhouseCoopers LLP
24.1	Power of Attorney (included on the signature page to this registration statement)

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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 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.

/s/ PricewaterhouseCoopers LLP

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PricewaterhouseCoopers LLP  
Pittsburgh, Pennsylvania  
April 27, 2016

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