
PART II
INFORMATION REQUIRED IN THE
REGISTRATION STATEMENT

Item 3. Incorporation of Certain Documents by Reference

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

- (a) The registrant's [Annual Report on Form 10-K](#) for the year ended December 31, 2019 (including the portions of the registrant's [definitive proxy statement](#) for the registrant's 2020 annual meeting of stockholders incorporated by reference therein);
 - (b) [The registrant's Quarterly's Quarterly](#)
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<u>/s/ Murry S. Gerber</u> Murry S. Gerber	Director	May 1, 2020
<u>/s/ Stephen J. Girsky</u> Stephen J. Girsky	Director	May 1, 2020
<u>/s/ Paul A. Mascarenas</u> Paul A. Mascarenas	Director	May 1, 2020
<u>/s/ Michael H. McGarry</u> Michael H. McGarry	Director	May 1, 2020
<u>/s/ Eugene B. Sperling</u> Eugene B. Sperling	Director	May 1, 2020
<u>/s/ Patricia A. Tracey</u> Patricia A. Tracey	Director	May 1, 2020

Pursuant to the requirements of the Securities Act of 1933, the trustees (or other persons who administer the employee benefit plan) have 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.



This determination letter considers the amendments executed on 10/11/12, 9/21/12, 7/9/12, 4/10/12, 1/31/12, 12/21/11, 11/18/11, 11/14/11, 11/8/11, 10/19/11, 10/12/11, 8/18/11, 8/16/11, 7/21/11, 6/24/11, 6/9/11, 5/16/11, 4/28/11, 3/31/11, 3/11/11, & 3/2/11.

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 14, 2020 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, 2019.

We also consent to the incorporation by reference in this Registration Statement of our report dated June 19, 2019 relating to the financial statements and supplemental schedule, which appears in the Annual Report of USS 401(k) Plan for USW-Represented Employees on Form 11-K for the year ended December 31, 2018.

/s/ PricewaterhouseCoopers LLP
Pittsburgh, Pennsylvania
May 1, 2020
