
EXPLANATORY NOTE

This Registration Statement is being filed on Form S-8 by the registrant, United States Steel Corporation (the "Corporation"), for the purpose of registering 5,800,000 additional shares of common stock to be issued under the United States Steel Corporation's 2005 Stock Incentive Plan, Amended and Restated through April 29, 2014 (the "Plan"). The contents of the previous Registration Statements on Form S-8 filed with the U. S. Securities and Exchange Commission (the "Commission") on May 25, 2005 (File No. 333-125221) and May 13, 2010 (File No. 333- 166787) (the "Prior Registration Statements") are hereby incorporated by reference into this Registration Statement and made a part hereof in accordance with General Instruction E of Form S-8.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

In addition to the Prior Registration Statements, the following documents have been filed by the Corporation with the Commission under the Securities Exchange Act of 1934, as amended (the "Exchange Act"), File No. 001-16811, and are hereby incorporated by reference into this Registration Statement:

- the Corporation's Annual Report on Form 10-K for the fiscal year ended December 31, 2013, filed with the Commission on February 25, 2014;
- the Corporation's Quarterly Report on Form 10-Q for the quarter ended March 31, 2014, filed with the Commission on April 30, 2014;
- the Corporation's Current Reports on Form 8-K filed with the Commission on January 31, 2014, March 3, 2014, April 30, 2014, May 1, 2014 and May 22, 2014 (in each case to the extent filed and not furnished); and
- the description of the Corporation's common stock set forth in the Registration Statement on Form 8-A/A, filed with the Commission on December 31, 2001.

All documents filed by the Corporation with the Commission pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act subsequent to the date of this Registration Statement and prior to the filing of a post-effective amendment to this Registration Statement indicating that all securities offered hereby have been sold or that de-registers all securities then remaining unsold, shall be deemed to be incorporated in this Registration Statement by reference and to be a part hereof from the date of filing of such documents. Any statement contained in this Registration Statement, in an amendment hereto, or in a document incorporated by reference herein, shall be deemed modified or superseded for purposes of this Registration Statement to the extent that a statement contained herein, in any subsequently filed supplement to this Registration Statement, or any document that is also incorporated by reference herein, modifies or supersedes such statement. Any statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Registration Statement.

Item 5. Interests of Named Experts and Counsel

Joseph A. Napoli, Corporate Secretary and Assistant General Counsel of United States Steel Corporation, who is passing on the validity of the common stock offered pursuant to the Plan, is an employee of the Corporation and receives a stock offer or if, offers or in a

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-8 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 May 22, 2014.

UNITED STATES STEEL CORPORATION

By: _____ /s/ Gregory A. Dymally



United States Steel Corporation **Joseph A. Napoli**
Law Department Corporate Secretary &
600 Grant Street Assistant General Counsel
Pittsburgh, PA 15219-2800
Tel: 412 433 2882
Fax: 412 433 2811
E-mail: janapoli@uss.com

May 22, 2014

Board of Directors
United States Steel Corporation
600 Grant Street
Pittsburgh, Pennsylvania 15219-2800

To the Board of Directors:

I am Corporate Secretary and Assistant General Counsel of United States Steel Corporation, a Delaware corporation (“USS”). I, or attorneys subject to my supervision, have served as counsel to USS in connection with the proposed issuance of up to an additional 5,800,000 shares of common stock, par value \$1.00 per share, of USS (the “Shares”) in connection with the United States Steel Corporation 2005 Stock Incentive Plan, as amended and restated, and in the preparation and filing with the Securities and Exchange Commission of a Registration Statement on Form S-8 (“Registration Statement”) relating to such Shares.

As Corporate Secretary and Assistant General Counsel of USS, I am familiar with USS’s Certificate of Incorporation and By-Laws. I am also familiar with the resolutions adopted by USS’s Board of Directors, authorizing the issuance of the Shares. I have examined the Registration Statement and have examined or caused to be examined such other documents, corporate records and certificates of corporate officers and public officials as I have deemed relevant or necessary to giving the opinion set forth below.

Based on the foregoing, I am of the opinion that the issuance of the Shares has been approved by all necessary corporate action and that when the Shares are sold they will be legally issued, fully paid and non-assessable.

I hereby consent to the filing of this opinion as an exhibit to the Registration Statement.

Very truly yours,

/s/ Joseph A. Napoli

Joseph A. Napoli

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 25, 2014 relating to the final t

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS:

That, the undersigned does hereby make, constitute and appoint Mario Longhi, David B. Burritt and Gregory A. Zovko, or any one of them, my true and lawful attorneys-in-fact, each with the power of substitution and resubstitution, to sign, execute and file for me and on my behalf a registration statement, or an amended registration statement (including a post-effective amendment), registering an additional 5,800,000 shares of Unites States Steel Corporation common stock to be issued in connection with the 2005 Stock Incentive Plan, as Amended and Restated, on forms prescribed by the Securities and Exchange Commission (collectively, "Registration Statements"), and any and all amendments to the Registration Statements or further registration statements 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 promulgated thereunder.

IN WITNESS WHEREOF, I have hereunto set my hand this 15th day of May, 2014.

/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 Mario Longhi, David B. Burritt and Gregory A. Zovko, or any one of them, my true and lawful attorneys-in-fact, each with the power of substitution and resubstitution, to sign, execute and file for me and on my behalf a registration statement, or an amended registration statement (including a post-effective amendment), registering an additional 5,800,000 shares of Unites States Steel Corporation common stock to be issued in connection with the 2005 Stock Incentive Plan, as Amended and Restated, on forms prescribed by the Securities and Exchange Commission (collectively, "Registration Statements"), and any and all amendments to the Registration Statements or further registration statements 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 promulgated thereunder.

IN WITNESS WHEREOF, I have hereunto set my hand this 15th day of May, 2014.

/s/ John G. Drosdick
John G. Drosdick

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS:

That, the undersigned does hereby make, constitute and appoint Mario Longhi, David B. Burritt and Gregory A. Zovko, or any one of them, my true and lawful attorneys-in-fact, each with the power of substitution and resubstitution, to sign, execute and file for me and on my behalf a registration statement, or an amended registration statement (including a post-effective amendment), registering an additional 5,800,000 shares of Unites States Steel Corporation common stock to be issued in connection with the 2005 Stock Incentive Plan, as Amended and Restated, on forms prescribed by the Securities and Exchange Commission (collectively, "Registration Statements"), and any and all amendments to the Registration Statements or further registration statements 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 promulgated thereunder.

IN WITNESS WHEREOF, I have hereunto set my hand this 15th day of May, 2014.

/s/ Richard A. Gephardt
Richard A. Gephardt

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS:

That, the undersigned does hereby make, constitute and appoint Mario Longhi, David B. Burritt and Gregory A. Zovko, or any one of them, my true and lawful attorneys-in-fact, each with the power of substitution and resubstitution, to sign, execute and file for me and on my behalf a registration statement, or an amended registration statement (including a post-effective amendment), registering an additional 5,800,000 shares of Unites States Steel Corporation common stock to be issued in connection with the 2005 Stock Incentive Plan, as Amended and Restated, on forms prescribed by the Securities and Exchange Commission (collectively, "Registration Statements"), and any and all amendments to the Registration Statements or further registration statements 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 promulgated thereunder.

IN WITNESS WHEREOF, I have hereunto set my hand this 15th day of May, 2014.

/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 Mario Longhi, David B. Burritt and Gregory A. Zovko, or any one of them, my true and lawful attorneys-in-fact, each with the power of substitution and resubstitution, to sign, execute and file for me and on my behalf a registration statement, or an amended registration statement (including a post-effective amendment), registering an additional 5,800,000 shares of Unites States Steel Corporation common stock to be issued in connection with the 2005 Stock Incentive Plan, as Amended and Restated, on forms prescribed by the Securities and Exchange Commission (collectively, "Registration Statements"), and any and a stration S

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS:

That, the undersigned does hereby make, constitute and appoint Mario Longhi, David B. Burritt and Gregory A. Zovko, or any one of them, my true and lawful attorneys-in-fact, each with the power of substitution and resubstitution, to sign, execute and file for me and on my behalf a registration statement, or an amended registration statement (including a post-effective amendment), registering an additional 5,86³/₄%.
