United States Steel Corporation Sustainability Report



On the Front Cover

U. S. Steel fabricated and erected the Unisphere for the 1964-65 New York World's Fair and donated it to the fair's organizers. According to the New York City Landmarks Preservation Commission, the monument, which is still located in Flushing Meadows – Corona Park, NY, symbolizes the fair's theme of "Peace Through Understanding." The 140-foot-high stainless steel structure was designed by noted landscape architect Gilmore D. Clarke.

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SUSTAINABILITY REPORT 2017

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Cautionary Note Regarding Forward-Looking Statements

This report contains information that may constitute "forward-looking statements" within the meaning of Section 27 of the Securities Act of 1933, as amended, and Section 21E of the Securities Exchange Act of 1934, as amended. We intend the forward-looking statements to be covered by the safe harbor provisions for forward-looking statements in those sections. Generally, we have identified such forward-looking statements by using the words "believe," "expect," "intend," "estimate," "anticipate," "project," "target," "forecast," "aim," "should," "will" and similar expressions or by using future dates in connection with any discussion of, among other things, operating performance, trends, events or developments that we expect or anticipate will occur in the future, statements relating to volume growth, share of sales and earnings per share growth, and statements expressing general views about future operating results. However, the absence of these words or similar expressions does not mean that a statement is not forward-looking. Forward-looking statements are not historical facts, but instead represent only the Company's beliefs regarding future events, many of which, by their nature, are inherently uncertain and outside of the Company's control. It is possible that the Company's actual results and financial condition may differ, possibly materially, from the anticipated results and financial condition indicated in these forward-looking statements. Management believes that these forward-looking statements are reasonable as of the time made. However, caution should be taken not to place undue reliance on any such forward-looking statements because such statements speak only as of the date when made. Our Company undertakes no obligation to publicly update or revise any forward-looking statements, whether as a result of new information, future events or otherwise, except as required by law. In addition, forward-looking statements are subject to certain risks and uncertainties that could cause actual results to differ materially from our Company's historical experience and our present expectations or projections. These risks and uncertainties include, but are not limited to the risks and uncertainties described in "item 1A. Risk Factors" in our Annual Report on Form 10-K for the year ended December 31, 2017, and those described from time to time in our future reports filed with the Securities and Exchange Commission. References to "we," "us," "our," the "Company," and "U. S. Steel," refer to United States Steel Corporation and its consolidated subsidiaries.

Non-Generally Accepted Accounting Principles (non-GAAP) Financial Measures

This report contains certain non-GAAP financial measures such as earnings (loss) before interest, income taxes, depreciation, depletion and amortization (EBITDA), adjusted EBITDA, adjusted net earnings (loss), and adjusted net earnings (loss) per diluted share. We believe that EBITDA, considered along with the net earnings (loss), is a relevant indicator of trends relating to cash generating activity and provides management and investors with additional information for comparison of our operating results to the operating results of other companies.Pleaserefer tourAnnual ReportonForm 10-Kfora descriptionofnon-GAAP financial measures used and the corresponding reconciliation.

A MESSAGE FROM OUR PRESIDENT & CEO



Sustainability. Corporate citizenship. Corporate social responsibility. Every company defines these phrases differently, but U. S. Steel views them through a simple lens: being a good corporate citizen is not only the right thing to do, it's also essential to our success.

We trace our perspective on corporate citizenship and sustainability back to our first Chairman, Judge Elbert Gary. While our largest facility was built under his leadership in the city named for him, I believe his greatest influence remains his unwavering commitment to the ethical business practices he insisted upon from his managers and himself. His nine "Gary Principles" plainly articulated his belief that all aspects of our company's business should be conducted based on standards of honesty, openness, fair play, and decency. Today, the Gary Principles are still widely recognized as the first corporate code of conduct adopted by a publicly traded company. More importantly, they still serve as U. S. Steel's "North Star," informing our thinking, behaviors, and expectations around doing what is right and responsible for our business and for all U. S. Steel stakeholders.

Many of the Gary Principles touch on specific topics discussed in this report, including governance, ethics and compliance, and our people. But the ninth and final of the Gary Principles most directly underscores our approach to sustainability: "We must never forget that our rights and interests are and should be subservient to the public welfare, that the rights and interests of the individual must always give way to those of the public."

This company exists to serve our customers, stockholders, employees, and more broadly, the public, by relentlessly focusing on safety, quality, delivery, and cost in the manufacture of high-quality, innovative, and value-added steel products for the most challenging needs. Our successes mean lighter vehicles to meet fuel efficiency targets without sacrificing the safety benefits of steel, ever greater amounts of oil and gas produced from fewer wells disturbing the surface, and advanced high-strength steel products made from energy- and cost-efficient processes.

Those of us who have the privilege to work at U. S. Steel today recognize both the tremendous role it has played in our country's history as well as our responsibility to ensure that this company endures for future generations. To achieve that goal, we are transforming U. S. Steel so that it remains a pillar of our communities, a source of pride for our workers, and the bedrock of American manufacturing. Just as we are demonstrating that we can create a sustainable competitive advantage in the marketplace, we are also committed to a high-performance culture characterized by accountability, fairness, and respect. That culture demands the highest ethical standards, a "culture of caring" embodied by safety first, a commitment to environmental stewardship, strong relationships with all of our stakeholders, and the discipline and focus to stay the course in good times and bad.

We are proud of the accomplishments outlined in the pages that follow this letter, but we recognize that we still have work to do. As a company dedicated to the creation and cultivation of a high-performing culture, we are committed to continuous improvement. In keeping with Judge Gary's principles and his belief in transparency, we look forward to updating you on our progress.

Sincerely,

DBBA

David B. Burritt President & Chief Executive Officer April 2018

THE GARY PRINCIPLES



I believe that when a thing is right, it will ultimately and permanently succeed.

The highest rewards come from honest and proper practice. Bad results come in the long run from selfish, unfair and dishonest conduct.

I believe in competition...that the race should be won by the swiftest, and that success should come to him who is most earnest and active and persevering.

I believe that no industry can permanently succeed that does not treat its employees equitably and humanely.

I believe thoroughly in publicity. The surest and wisest of all regulation is public opinion.

If we are to succeed in business, we must do it on principles that are honest, fair, lawful and just.

We must put and keep ourselves on a platform so fair, so high, so reasonable, that we will attract the attention and invite and secure the approval of all who know what we are doing.

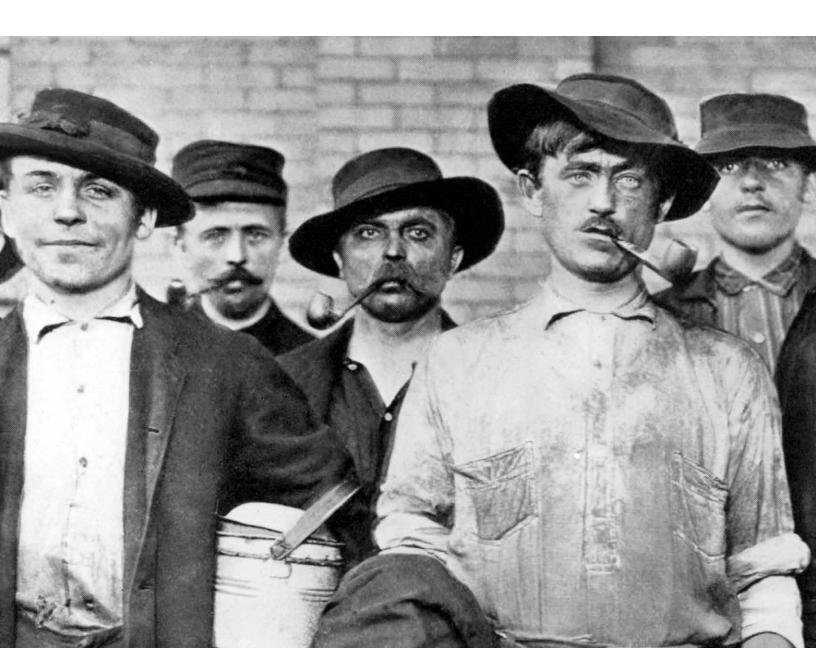
We do not advocate combinations or agreements in restraint of trade, nor action of any kind which is opposed to the laws or to the public welfare.

We must never forget that our rights and interests are and should be subservient to the public welfare, that the rights and interests of the individual must always give way to those of the public.

ELBERT H. GARY

CORPORATE PROFILE & HISTORY

United States Steel Corporation ("U. S. Steel," "the company," "we," "our," or "us") is a leading manufacturer of value-added flat-rolled (sheet) and tubular steel products that primarily serve the automotive, appliance, container, construction, and energy industries. We are headquartered in Pittsburgh, Pa., and operate major production facilities in the United States as well as one in the Slovak Republic (U. S. Steel Košice, "USSK"). We are also engaged in several other business activities including coke and iron ore pellet production to primarily support our flat-rolled operations, railroad services, and real estate. U. S. Steel has been making steel since 1901, when we were incorporated after the merger of companies owned and operated by some of the most recognizable names in business and finance: Andrew Carnegie, J.P. Morgan, Charles Schwab, John D. Rockefeller, Henry Clay Frick, and Judge Elbert Gary. Since the day we were born as the world's first billion-dollar enterprise, our focus has always been the same: be an industry leader in all aspects of our business.

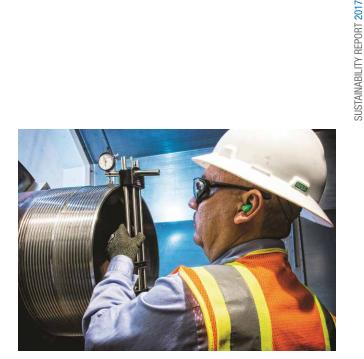


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The products we made in our first century were critical to the national defense of and explosive economic growth in the United States. Our portfolio of products and the footprint of our facilities have grown and contracted in response to the needs of our customers and the country. Regardless of business conditions, U. S. Steel has endured as a leader in the global steel industry throughout decades of change that claimed numerous competitors. While the specific products we make have changed over the past 117 years, what we make and why we do it are no less important. Steel surrounds us. It makes daily life safer, easier, and better. And steel's possibilities for the future are endless.

Today we continue to transform our company to strategically position us for the future. Our vision is about more than our company; it is about the critical role steel plays in ensuring the United States maintains a strong domestic manufacturing base. Without this capability, our society cannot achieve the most basic level in Abraham Maslow's hierarchy of needs of safety, security and self-reliance.

In all of our efforts, we ask ourselves what our first chairman, Judge Elbert Gary, asked – "Is it right?" – because we know that we must operate as a principled company. We remain committed to a code of conduct, strong corporate governance, and our core values, the most important of which is safety - of our employees, our shared environment and our communities. These core beliefs have served us well throughout our history, and our commitment to them remains as strong as the products we make every day.







AT A GLANCE

INCREASING PROFITABILITY & CASH FLOW GENERATION



STRENGTHENING OUR BALANCE SHEET & FINANCIAL FLEXIBILITY









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SUSTAINABILITY REPORT 2017

U. S. Steel is an integrated steel producer of flat-rolled and tubular products with major production operations in the United States 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 22.0 million net tons (17.0 million tons in the United States and 5.0 million tons in Europe). U. S. Steel supplies customers

throughout the world primarily in the automotive, consumer, industrial and oil country tubular goods (OCTG) markets. According to World Steel Association's latest published statistics, in 2016, U. S. Steel was the third largest steel producer in the United States and the twenty-fourth largest steel producer in the world. U. S. Steel is also engaged in other business activities consisting primarily of railroad services and real estate operations.

Product	Flat-Rolled	U.S. Steel Europe	Tubular	Total
Hot-rolled Sheets	3,262	1,151		4,413
Cold-rolled Sheets	3,281	499		3,780
Coated Sheets	2,394	872		3,266
Tin Mill Products	800	441		1,241
Oil country tubular goods (OCTG)			575	575
Standard and line pipe		61	113	174
Semi-finished and Plates	148	1,561		1,709
Other	2			2
TOTAL	9,887	4,585	688	15,160

2017 RAW MATERIALS PRODUCTION (Thousands of tons)

n Ore (taconite pellets) ^(a)	23,24
ie	4,91
cludes our share of production from Hibbing Taconite Company through Decembe Igh September 29, 2017. U. S. Steel's ownership interest in Tilden Mining Comp	
ce: U. S. Steel 2017 Annual Report on Form 10-K	

2017 COMMON STOCK INFORMATION

High	\$41.83
Low	\$18.55
Dividend	\$0.20

2017 EMPLOYEES (Average number for calendar year)

15,326
11,948
27,274

WHY SUSTAINABILITY MATTERS TO U.S. STEEL

As an integrated steel producer, there is no getting around the fact that our business is energy-intensive, releases substantial amounts of greenhouse gases, and has other environmental impacts. What is often overlooked, though, is that the highly competitive nature of our industry drives us to continuously seek opportunities to recycle, reuse, and repurpose to maximize the value to our stockholders. Examples of such efforts in our company abound:

- We recycle approximately 2.9 million tons annually of scrap steel in our processes to create new steel, without any loss in the material's properties because of the use of recycled steel.
- We reuse blast furnace and coke oven gases created in the steelmaking and cokemaking processes to generate steam to power other equipment.
- We reuse by-products from our cokemaking process, selling them for use in treating wood products such as railroad ties, feedstocks to the chemical manufacturing and oil refining industries, and for use in the production of fertilizer.
- We repurpose slag from our steelmaking process, selling it for use as aggregate and in highway construction.

Our strategy to create value is not limited to our efforts to reduce costs. In 2017, we announced an ambitious \$2 billion, multi-year asset revitalization program for our North American Flat-Rolled segment. This program is intended to increase value for our stockholders by improving our existing steelmaking and finishing assets to enhance operational stability and productivity, while reducing volatility. Coupled with the strong reliability centered maintenance program we have also initiated, these investments will allow us to increase on-time delivery performance while improving product quality. Additional benefits from improved performance are expected with respect to our planned investment in energy efficiency.

We also strive to create value for our customers, stockholders, and the public through the innovative steel products we continue to develop. Some of our most recent innovations are already contributing to efforts to create a more sustainable world:

- We have brought to market several grades of Generation 3 advanced high-strength steels (AHSS) to provide automobile design engineers with the ability to achieve Federal Corporate Average Fuel Economy (CAFE) fuel efficiency standards through vehicle lightweighting while also meeting increasing safety standards for vehicles. New grades of Generation 3 AHSS are under development to address additional customer needs.
- Our suite of proprietary premium tubular connections has given our energy industry customers the ability to reach deposits through horizontal and other innovative drilling techniques, reducing the number of wells needed. America's energy independence is supported by these new connections while impacts to the surface are reduced by a smaller number of operating wells.
- In Europe, USSK has developed and commercialized a new generation of high-efficiency electrical steel that allows our customers to meet increasingly stringent standards for electric motor efficiencies.

Finally, our efforts to build a sustainable competitive advantage for our company include developing steelmaking and finishing process technologies for the future. In September 2017, we announced the construction of a new continuous galvanizing line at our PRO-TEC Coating Company joint venture with Kobe Steel Ltd. in Leipsic, Ohio. This new line will utilize a proprietary process to coat our grades of Generation 3 AHSS in a cost-efficient manner. The galvanized Generation 3 AHSS products to be made on this new line will supply automotive manufacturers with the materials they need to meet CAFE fuel efficiency standards while keeping the occupants of those vehicles protected thanks to steel's strength.

MATERIALITY

To determine the material topics for this report, we surveyed peer companies in the steel manufacturing sector. Based on that review, we identified the following topics that are likely to be material to U. S. Steel:

Material Topic	Boundary
Environmental	Energy Water Air Quality GHG Emissions Effluents & Waste Waste & Hazardous Material Management
Social / Human Rights Inclusion	Non-discrimination Freedom of Association & Collective Bargaining Security Practices

Material Topic	Boundary
Labor	Occupational Health & Safety Employee Well-being & Training
Governance	Governance & Ethics Accident & Safety Management
Leadership	Economic Data Responsible Sourcing Innovation & Operational Efficiency Supplier Code of Conduct, Contractor Safety Services, & Environmental Policy & Certifications

We believe the above topics represent the key economic, environmental and social impacts for our stockholders, employees, customers, vendors and our communities.

While this is our first sustainability report in several years, we are committed to expanding our data-collection and reporting efforts, adding metrics and reduction targets as more fully described in this report, and considering mainstream reporting standards such as those from the Task Force on Climate-related Financial Disclosures (TCFD), the Sustainability Accounting Standards Board (SASB), and the Global Reporting Initiative (GRI).



RELATIONSHIPS TO INSPIRE SAFETY & HEALTH

At U. S. Steel, good corporate citizenship begins with putting the safety of our workforce first. Safety has always been and will continue to be our primary core value and our company's top priority. In 1906, we adopted the expression "Safety First," and as early as 1908, we had established a company-wide Safety Committee to discuss how to prevent accidents, conduct plant safety inspections, and safeguard employee health. To this day, we believe every person who enters our facilities has the right to return home safely, and we are working jointly with our partners from the United Steelworkers to eliminate or safeguard against all hazards and risks. We firmly believe that safe companies are successful companies, a belief that drives our quest for world-class safety performance.

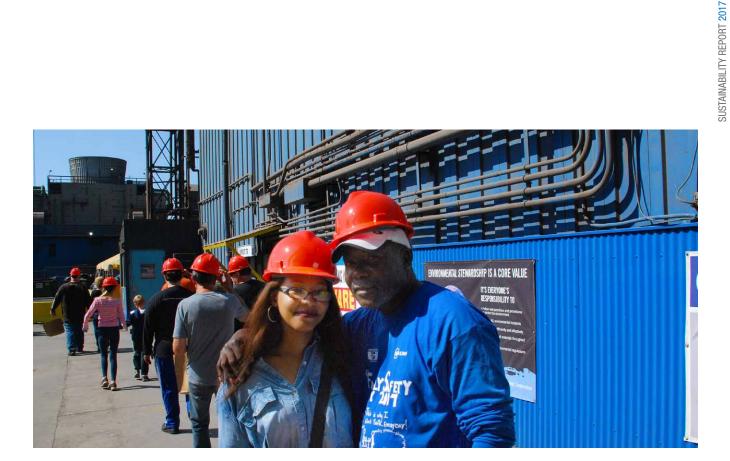
Our Corporate Safety Steering Team leads our journey. Executive leadership, safety professionals, line managers, and United Steelworkers representatives drive a determined effort to reach

our ultimate goal, that every employee returns home in the same condition they arrived. This committee sets strategic direction, establishes goals and objectives, and evaluates trends for appropriate corrective action.

Managers up and down the line are directly accountable for the implementation of the safety process and achieving desired results. Safety professionals are among U. S. Steel's most high-profile employees. They see every part of the workplace through critical eyes, looking for opportunities to eliminate risk and prevent incidents. In all of our plants, supervisors engage the workforce in both formal and informal interactions every day to ensure safety remains in the forefront prior to starting, as well as during, every task they perform.

We see positive results every day, translating into significant accomplishments in safety performance across the organization.



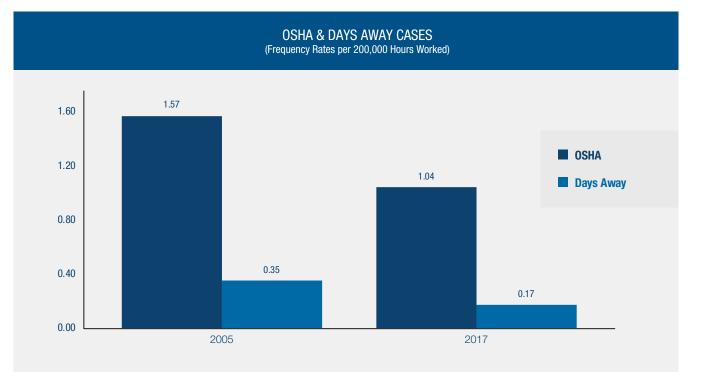




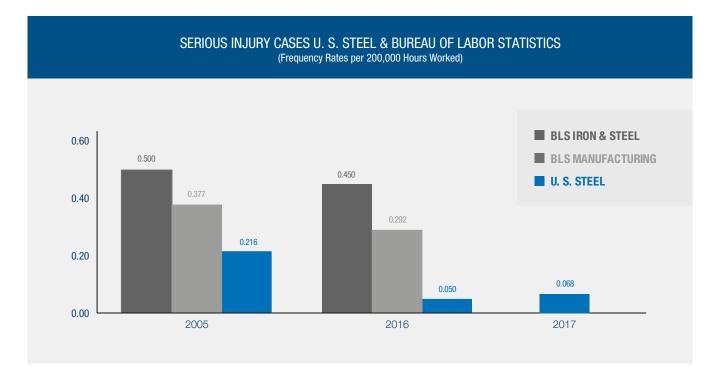
Since 2005, we have reduced Days Away from Work injuries by almost 52% and performed approximately 89% better than our peers when compared to serious injury cases for the U.S. Bureau of Labor Statistics for Iron and Steel. This improvement extends to USSK, where there has been a 94% reduction in its OSHA Recordable Injury rate and a 96% reduction in its Days Away from Work Injury rate since 2001. Many of USSK's individual departments achieved excellent safety results in the last two years, with several departments surpassing 1.5 million employeehours without an occupational injury during this time.



We are working to foster a "culture of caring," where every person in the organization accepts personal responsibility for their safety as well as that of their co-workers. We ask that our employees never walk by or pass up an opportunity to stop unsafe work or an action that puts themselves or others at risk - no matter who it is. In turn, we all must be open to and willing to accept direction from others if we find ourselves in an unsafe situation. We need a breakthrough in safety, which we believe our "culture of caring" will deliver.



Data for 2017 includes Lone Star Tubular Operations, Rig Site Services, Tubular Processing Houston, Offshore Operations Houston, and Wheeling Machine Products. Data for 2017 includes Transtar. Data for 2005 includes U. S. Steel Serbia.



Data for 2005 forward includes Lone Star Tubular Operations, Rig Site Services, Tubular Processing Houston, Offshore Operations Houston, and Wheeling Machine Products. Data for 2017 includes Transtar. Data for 2005 includes U. S. Steel Serbia. BLS NAICS code changed from Iron and Steel (331111) to Iron and Steel and Ferroalloy Manufacturing (3311) in 2014. BLS data not available for 2017 at the time of publication.

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Our "culture of caring" was never more fully on display than in the wake of Hurricane Harvey when the company and our employees mobilized to ensure the safety and security of our operations affected by the disaster. As the storm's path became clear, employees from across the organization came together to safely secure our facilities in eastern Texas and allow our employees to prepare their homes and families. We also dispatched emergency response teams from our unaffected facilities with generators, supplies, and boats to provide assistance to our Houston operations. The company also made a \$100,000 contribution to the American Red Cross to assist with general relief efforts for the Houston area. In addition, employees companywide contributed to a GoFundMe donation drive to benefit Houston-area colleagues impacted by the storm. Thanks to a company match, the total donation topped \$131,000.

Every day there are plants, divisions, departments, and employees setting records in injury-free work. This is not achieved through chance or luck. It is due to the tireless efforts of our employees, who always put "Safety First." U. S. Steel understands that achieving excellence in safety is an ongoing quest. It is also part of doing business as a responsible corporate citizen, at home and around the world.



Safety Values

- "Safety First" is a Core Value at U. S. Steel.
- We believe that ALL incidents and injuries can be prevented.
- Safety is a personal responsibility. Management is accountable for results.
- Employee engagement and training is essential.
- Hazardous exposures can be eliminated or safeguarded.
- Prevention of incidents and injuries is the right thing to do and is good business.

United States Steel Corporation



All employees are empowered to STOP work for conditions that endanger individuals, equipment or our work environment. Please engage, STOP, and involve others when you have concerns. Employees and supervisors must work in partnership and resolve any STOP work issues that arise.

DAVID B. BURRITT President & Chief Executive Officer

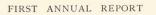
GOVERNANCE

"People who have a stake in a company's success should know what the company is doing, especially shareholders since the company is using their money." When the first President and Chairman of the Board of U. S. Steel, Judge Elbert H. Gary, initially made that argument in the formative years of the company, it hit big business like a bombshell. In those days, revealing the inner workings of a corporation to public scrutiny was far from common practice. For our company, transparency and sound corporate governance are foundational to everything we do. We believe that fundamentally good corporate governance promotes the long-term interests of stockholders, strengthens accountability of the Board and management, and helps build public trust in the company.

Our governance program is rooted in independence and robust oversight by our Board of Directors (the "Board") and includes:

- Annual election of each director;
- Fully independent Board, other than our CEO;
- Independent Audit, Compensation & Organization, and Corporate Governance & Public Policy Committees;
- Regular executive sessions of independent directors;
- Risk oversight by the full Board and its committees;
- Annual Board and committee self-evaluations;
- Executive compensation driven by pay-forperformance philosophy;
- Stock ownership and holding guidelines for directors and executives;

- Best-in-class compliance commitment;
- Annual stockholder engagement;
- Robust Code of Ethical Business Conduct that is based on the Gary Principles;
- Ability of our Board and its committees, at their sole discretion, to hire independent advisers, including counsel, at the company's expense;
- Active Board refreshment approach with thoughtful intent to align director skills with company strategy; and
- Proxy access available for certain stockholders.



OF THE

United States Steel Corporation

TO BE SUBMITTED AT THE FIRST ANNUAL MEETING 17TH FEBRUARY, 1902

PRELIMINARY REPORT

STOCKHOLDERS

United States Steel Corporation

FOR THE FISCAL YEAR ENDEI

DECEMBER 31, 1902



U. S. Steel has a long and rich tradition of leading the development of best practices in corporate governance and public company disclosure, including as one of the first publicly traded companies in United States history to hold an annual meeting of stockholders, to publish an annual report, and to have its financial results audited by an independent outside auditor – the same one we have used ever since.

U. S. Steel is committed to maintaining the highest standards of corporate governance and ethical conduct, which we believe are essential for sustained success and long-term stockholder value. In light of this goal, the Board oversees, counsels, and directs management in the long-term interests of the company, its stockholders, and its customers. Our governance framework gives our highly experienced directors the structure necessary to provide oversight, advice, and counsel to U. S. Steel.

Our sustainability efforts are driven by leadership from our Board and executive management. Our Board provides oversight and guidance regarding our sustainability efforts, primarily through the Corporate Governance & Public Policy Committee. This committee is tasked in its charter with monitoring the Corporation's position regarding identified public policy issues including employee health and safety, and environmental and energy matters. The committee discharges this duty by receiving regular updates on environmental matters at each regular meeting, and reporting to the Board on these issues.



ETHICS & COMPLIANCE

Since its founding, U. S. Steel has demonstrated an unwavering commitment to doing business ethically, with integrity, and in compliance with applicable laws and regulations. The Gary Principles, shown earlier in this report, direct our employees to consider the impact that our business decisions have on the rights and interests of the public and other stakeholders. The underlying values of integrity, accountability, fairness and respect in the Gary Principles continue as the pillars of our high-performing culture today.

The U. S. Steel Code of Ethical Business Conduct (the "Code"), administered by the company's Chief Compliance Officer, sets forth our core values and the company's expectations for employee behavior and compliance with applicable rules, which are the foundation of our ethical culture. The Code provides employees with guidelines on safety, environmental stewardship, respect for others, conflicts of interest, and compliance with applicable laws and regulations, such as those pertaining to free and fair competition, bribery and corruption, child labor, and human trafficking. Each year, all non-union employees review and certify their ongoing compliance with the Code and key compliance policies.

Along with the Code, U. S. Steel makes a number of additional resources available to provide guidance on ethics and compliance. First and foremost are the company's corporate policies, including those that address discrimination and harassment, gifts and

entertainment, anti-corruption compliance, political and charitable contributions, conflicts of interest, and workplace safety. The policies outline the company's expectations for employees and set forth requirements and guidance to help ensure compliance with applicable laws and conduct consistent with the company's commitment to ethical business practices. For example, the company's comprehensive Anti-Corruption policy articulates a zero-tolerance policy for bribery and corruption and establishes approval procedures for certain activities that present compliance risks. Likewise, the Political and Charitable Contributions policy mandates compliance with applicable campaign finance laws and transparency with respect to our political activities, including public disclosure of certain political contributions and expenditures on U. S. Steel's website each year.

Additionally, Ethics and Compliance Managers present within each operating facility, business unit, sales office, and headquarters department support the ethics and compliance program in their areas. Employees can consult the Ethics and Compliance Managers regarding compliance resources and guidance for resolving specific compliance-related questions.

To further help ensure that employees understand the company's expectations and the rules applicable to our business, U. S. Steel has implemented a robust ethics and compliance training program that includes both online and in-person courses. Employees



receive regular communication regarding business ethics and compliance, in the form of our monthly Compliance Tips or our quarterly Ethically Speaking newsletters. U. S. Steel also observes Ethics and Compliance Week each fall, featuring reminders about key compliance topics, communications from senior management underscoring the importance of doing business with integrity, and recognition of employees who have shown outstanding dedication to U. S. Steel's values. Such efforts help strengthen U. S. Steel's culture of compliance.

In order to foster a strong ethical culture characterized by transparency, responsibility, and accountability, U. S. Steel encourages all employees to seek guidance, raise concerns, and report suspected wrongdoing without fear of retaliation. Employees may do so by contacting their manager, a Human Resources representative, or any member of the Legal Department. Concerns can also be raised anonymously through the U. S. Steel Ethics Line, which is managed by an outside service provider and available 24 hours a day, 7 days a week. This practice extends to our Slovak operations, where USSK was one of the first companies in the country to set up an ethics hotline. U. S. Steel strictly prohibits retaliation against any employee who raises a concern in good faith and will take action against anyone who engages in such retaliation. All reports alleging misconduct are reviewed and addressed, as necessary.

Beyond our employees, we expect our business partners to share U.S. Steel's values outlined in the Code and act with integrity and in accordance with the highest ethical standards. At a minimum, this requires compliance with all applicable laws, regulations, and rules, as well as a commitment to strong governance practices and transparency in all business activities. Our business partners are expected to follow our Supplier Code of Conduct, which is published on our website and distributed to suppliers, and our Anti-Corruption Guidelines for Third Parties. The Supplier Code of Conduct sets forth U. S. Steel's expectations with respect to the minimum requirements of ethical and lawful business practices, human rights and working conditions (including a prohibition on human trafficking and forced or child labor), and environmental stewardship and sustainability that should apply throughout the supply chain, including within the supplier's organization and any other parties that support U. S. Steel's business. Suppliers are required to promptly inform U.S. Steel of any violations or suspected violations of the Supplier Code of Conduct and may anonymously raise concerns regarding potential violations or other ethics and compliance issues related to U.S. Steel through the U. S. Steel Ethics Line. A supplier's failure to comply with these standards or promptly take appropriate corrective actions to remediate violations may jeopardize its relationship with U.S. Steel.

We also monitor our supply chain to verify the source of conflict minerals used in the manufacturing of our products as part of our commitment to legal and ethical compliance in our business practices. The only conflict mineral necessary to the functionality or production of our products is tin used in the manufacture of our tin coated sheet steel. U. S. Steel routinely makes country of origin inquiries of all of our tin suppliers. A review of the documentation received from our suppliers showed that throughout 2017, we did not use any conflict minerals sourced from the Democratic Republic of Congo or its adjoining countries in the products we manufactured.

Lastly, we make efforts to eradicate slavery and human trafficking in our supply chain. The steps we have taken with respect to this important cause are described in the California Transparency in Supply Chains Act of 2010 Disclosures that are available on our website.

U. S. Steel takes great pride in its comprehensive ethics and compliance program while recognizing the importance of continuous improvement. To that end, we have conducted an annual ethics survey for the last several years to obtain feedback from employees. Approximately 77% of respondents from both the United States and Slovakia have reported that they believe the company's ethical culture is strong. We also regularly benchmark our program against leading compliance practices, and conduct other assessments to identify ways to continue strengthening our culture and further enhance our compliance program.



INNOVATION

Innovation is key to the sustainable operation of our facilities and the delivery of sustainable solutions for our customers. Innovation is everyone's job at U. S. Steel, and it's been in our DNA for more than a century.

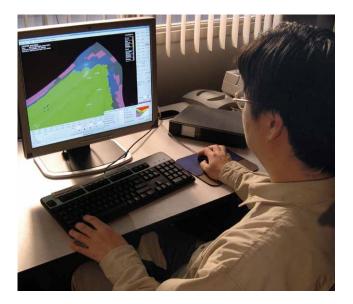
Inventing new processes and improving existing ones within our overall method of steelmaking means quickly delivering cost, quality, and delivery improvements, as well as improving the safety and reliability of our operations. As an example, the use of 3-D computer visualization has improved the operational performance of our blast furnaces and reduced energy demands. These 3-D tools have also proven valuable to train new employees in operations and have been used to improve our safety program through immersive learning.

Innovation is also key to product development. Research personnel, working together with our commercial entities, are creating new products and solutions in response to the voice of our valued customers. With recent investments in state-of-the-art industrial process simulators, including advanced heat treatment and advanced zinc and alloy coating simulators, we are well on our way to developing the next generation of steels and coatings. Extensive use of computer simulations and our own product testing helps us to more quickly introduce these new steels and solutions to our customers. Capabilities include crash, crush, and forming simulations as well as thread design and structural design assistance for many steel-intensive applications.

High-strength, highly formable sheet steels known as advanced high-strength steels (AHSS) provide the automotive industry with a cost-effective, lightweight material option to help meet the 2025 Corporate Average Fuel Economy (CAFE) standards of 54.5 MPG. These steels not only improve fuel mileage, but they also help our customers meet increasing safety requirements and are more compatible with their existing manufacturing processes and tooling. We are proud to be the only American steel producer to have a Generation 3 980 MPa (megapascals) AHSS approved for use by multiple automotive customers.

At USSK, we have developed several additional automotivefocused solutions that are receiving good responses from our customers. Two new heat-treatable, sheet steel grades were









developed that feature improved stamping ability for production of precision tubes and components for automotive chassis. In addition, production of high-strength, hot-rolled grades was supplemented by two High Formability (HF) grades and by a ferrite-bainite steel grade used for cold stamping. New construction and micro-alloyed grades also offer new solutions for automotive wheelmakers as well as customers who use plasma and/or laser cutting. A new hot-dip galvanized grade made from Transformation-Induced Plasticity (TRIP) steel for construction and safety parts of car bodies was also successfully introduced in 2017.

Our product development breakthroughs are not limited to the automotive space. We created a new generation of cold-reduced electrical steel with improved permeability and reduced core losses, allowing our customers to meet increasingly stringent standards for electric motor efficiencies. Research and development activities in the field of non-oriented silicon strips for the electrical industry resulted in the addition of four new grades into USSK's product mix, all of which are suitable for high-efficiency electric motors.

Additionally, U. S. Steel's tubular customers continue to benefit from the investments we make into steel alloy design and premium thread connections, both of which address safety, integrity, and cost effectiveness of well design, installation, and operations. Today's wells use innovative designs that involve multiple strings extending much deeper and further away from a single drill pad. Known as pad drilling, this allows minimal surface disruption by reducing the number of active wells and required support infrastructure. Paired with advancements in fracking technology, producers utilizing pad drilling are able to recover greater quantities of oil and gas than ever before from fewer wells.

Other products developed also support producers utilizing pad drilling. Our large diameter seamless casing grades, XHP/UHP, have been developed to provide industry-leading collapse performance to optimize deepwater Gulf of Mexico well designs, while the C110 Grade pipe we supply resists environmental degradation in sour service applications. In addition, our USS-LIBERTY TC,[®] USS-EAGLE SFH,[™] and USS-EAGLE SFM[®] premium connections have been developed to address our customers' concerns for safety and integrity of both down-hole and deepwater applications, adding significant value to our tubular offerings.

Innovation has played a starring role at U. S. Steel for more than a century, and we recognize the pivotal role it must continue to play to ensure a sustainable future for our company, our stakeholders, and our shared environment.

ENVIRONMENT & ENERGY

Environmental stewardship is a core value at U.S. Steel, stemming from the Gary Principles. These principles continue to serve as the foundation of all that U.S. Steel does, with our commitment to environmental stewardship flowing naturally from the ninth and final Gary Principle: "We must never forget that our rights and interests are and should be subservient to the public welfare..."

As a company, U. S. Steel articulates its core value of environmental stewardship through three basic principles that are the responsibility of all of our employees and our operations. These principles are:

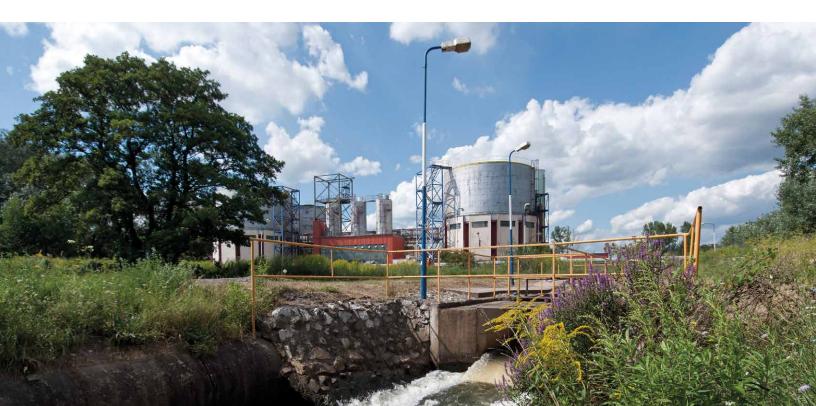
- · Compliance with environmental laws and regulations;
- Continuous improvement in environmental and resource management; and
- Continued reduction of emissions through innovation.

U. S. Steel, through the American Iron and Steel Institute (AISI), the World Steel Association (worldsteel), and the European Confederation of Iron and Steel Industries (Eurofer) cooperates with our peer companies to promote cost-effective environmental strategies through the development of appropriate air, water, waste, and climate change laws and regulations at the local, state, national, and international levels.

ENVIRONMENTAL MANAGEMENT POLICY

U. S. Steel's Environmental Management Policy is founded upon:

- Establishing and maintaining documented environmental programs that adhere to environmental laws and regulations and, where economically feasible, more stringent voluntary standards utilizing technological options that satisfy financial, operational, and business requirements;
- Conducting operations in an environmentally sound manner, recognizing that the accountability and responsibility for environmental management extends from the individual employee through all levels of the organization;
- Communicating to employees the importance of U. S. Steel's Environmental Management Policy and the significant environmental concerns with potential hazards and impacts of their work, training and motivating employees to conduct their activities in an environmentally sound manner, and providing an opportunity for open communication and dialogue with employees by responding to their environmental concerns. Methods used to communicate include in-person training for new hires, refresher training, environmental flashes and other mechanisms;



- A strong commitment to compliance with all environmental laws, regulations, and other environmental requirements applicable to U. S. Steel; and
- Participation with government authorities in the development of technically sound and financially responsible environmental laws, rules, and regulations.

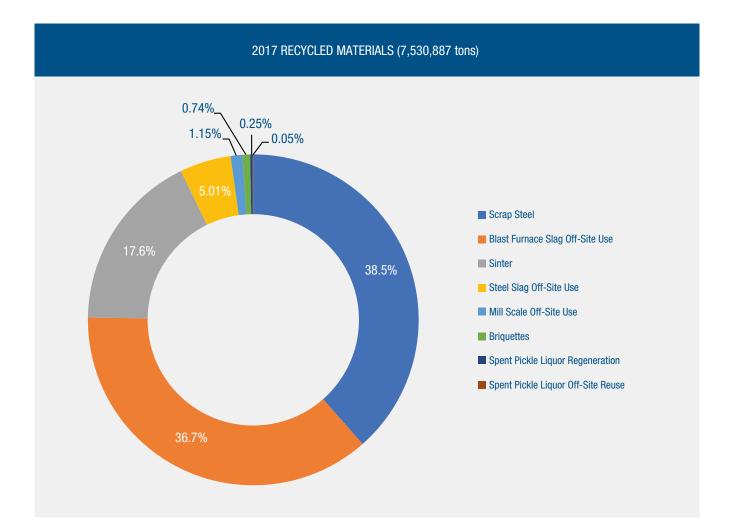
COMMITMENT TO ENVIRONMENTAL COMPLIANCE

U. S. Steel is firmly committed to environmental compliance, beginning with the incorporation of International Organization for Standardization (ISO) 14001 into our environmental management systems. ISO 14001 standards seek to assist a company or an organization to "minimize harmful effects on the environment caused by its activities, and to achieve continual improvement of its environmental performance." Today, over 80% of U. S. Steel's major facilities have achieved and maintain ISO 14001 certification. U. S. Steel facilities implementing ISO 14001 include the following: Mon Valley Works – Clairton, Edgar Thomson, Irvin and Fairless Plants; Great Lakes Works; Gary Works; Midwest Plant; East Chicago Tin; Granite City Works; Lorain Tubular Operations; Offshore Operations Houston; and USSK.

We support our environmental compliance efforts with significant funding, with environmental capital expenditures alone accounting for 10% of total capital expenditures in fiscal years 2017 and 2016. In 2017, we spent more than \$250 million on capital and other expenditures directly related to environmental compliance, including environmental control equipment, facilities improvements, environmental expert personnel costs, and monitoring expenses. Overall, environmental compliance expenditures represent approximately 2% of U. S. Steel's total costs and expenses.

RECYCLING & REUSE

At. U. S. Steel, recycling is not just good for the environment, it's good for business.



Steel Scrap

Every year, U. S. Steel recycles substantial quantities of scrap metal and other steelmaking co-products and by-products. In 2017 alone, U. S. Steel recycled approximately 2.9 million tons of scrap steel in the United States, which compares to our steel shipments of more than 10 million tons in the United States. Steel can be recycled over and over without any loss of quality in the material itself.

Recycling helps preserve landfills and improves sustainability through raw material and resource management. Research conducted by the Steel Recycling Institute (SRI) indicates that steel is the most highly recycled material in the world, more than all other recyclable materials (glass, paper, plastic, and aluminum) combined. Steel has an overall recycling rate of 86%, with rates as high as 88% for appliances and 95% for automobiles.

Blast Furnace & Steel Slag

In 2017, U. S. Steel recycled approximately 2.8 million tons of blast furnace slag and 378,000 tons of steel slag. Blast furnace (iron)

slag and basic oxygen furnace (steel) slag are highly sustainable products that are used in place of natural aggregates such as limestone and gravel in numerous construction and product applications. Blast furnace slag is used in cement manufacturing, asphalt mixes, glass manufacturing, precast concrete, wallboard, mineral wool, and sub-base for road and interstate highway construction. Steel slag is also recycled in applications such as landfill daily cover and internal haul roads, phosphorus removal in wastewater treatment, ground water remediation reactive barrier walls, and agricultural applications, including as a liming agent and micronutrient in fertilizer. Use of iron and steel slag in place of mined and quarried rock and mineral aggregates saves these natural resources and reduces the impact to the environment.

U. S. Steel also works with partners to repurpose our used equipment. Examples include transforming used conveyor belts into rubber mats and used tires from our mining mobile equipment into feed and water troughs for livestock. At USSK, construction waste like concrete, debris, and ceramics from reconstruction and modernization projects is reused by third parties, a recycling effort that has continuously minimized the use of landfills.



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SUSTAINABILITY REPORT 2017

Coke Oven Gas & Blast Furnace Gas

We reduce the amount of waste generated and emissions produced in steelmaking by reusing the by-product gases produced in our blast furnaces and coke ovens because it is good for the environment and good for business.

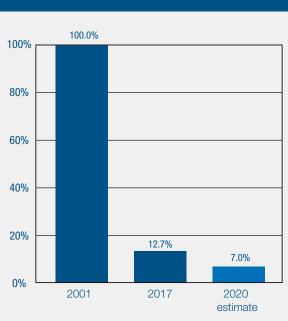
By using the blast furnace gas and coke oven gas generated in our cokemaking and steelmaking activities to then power our facilities, we avoided consuming enough natural gas and other fuels from 2015 to 2017 to heat more than 3.7 million households each year.

GREENHOUSE GAS (GHG) & OTHER EMISSIONS

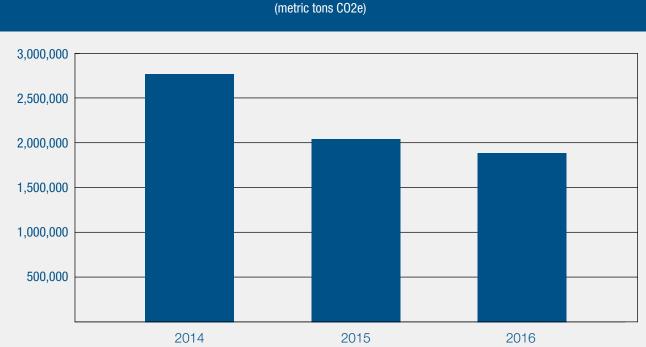
As a company in a carbon-intensive industry, we recognize that we need to address greenhouse gases produced in the steelmaking process. Data compiled by AISI shows that "the [domestic] steel industry is actively dedicated to meeting society's needs and advancing environmental stewardship, achieving a 31 percent reduction in energy intensity and a 36 percent reduction in greenhouse gas intensity since 1990." Our current reporting of annual GHG emissions, as required by the U.S. Environmental Protection Agency (USEPA), is shown on the following page. Amounts are for our domestic U.S. facilities in metric tons of carbon dioxide equivalents (CO2e) and metric tons of CO2e per ton of steel produced.

But we recognize that we need to do more. Therefore, we have committed to establishing a GHG emissions reduction goal by the end of 2019. In the meantime, we are in the process of gathering GHG emissions and energy use data to establish a GHG emissions baseline that will allow us to evaluate and prioritize GHG emissions reduction strategies and allocate the capital to implement these strategies. The GHG emissions reduction goal is targeted to be achieved over a multi-year timeframe. Included in the evaluation will be an analysis of whether the GHG emissions reduction will be science-based, either initially or in the future. In addition to efforts to reduce our carbon footprint from our own production processes, we continue to develop advanced high-strength steels (AHSS) to help automobile manufacturers meet fuel efficiency targets through significant light-weighting opportunities. The higher strength of these advanced highstrength steels provide the same or improved performance compared to other grades of steel while using less material. Furthermore, according to the Steel Recycling Institute (SRI), a business unit of AISI, when comparing steel to aluminum, in terms of sustainability, light-weighting automobiles with AHSS results in lower GHG emissions over the entire vehicle life cycle. Life cycle analysis includes GHG emissions from the production of the vehicle, the use of the vehicle, and the end-of-life phase.

USSK is also committed to reducing other emissions. Specific emissions (i.e. emissions per ton of steel produced) of solid pollutants dropped to a historical minimum of 0.565 tons per thousand tons of steel produced, which is 12.7% of 2001 levels.

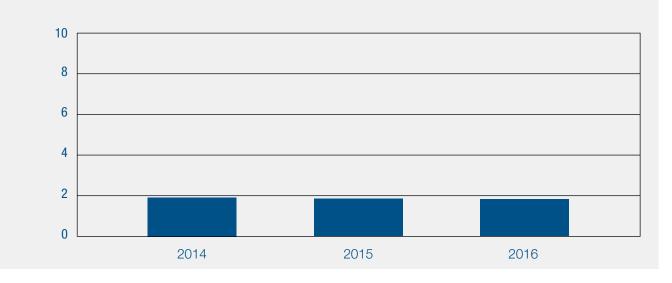


USSK COMPARISON OF TOTAL SOLID PARTICULATE SPECIFIC EMISSIONS in kg/t steel production



U. S. STEEL ANNUAL GREENHOUSE GAS EMISSIONS^{(a) (b)} (metric tons CO2e)

U. S. STEEL ANNUAL GREENHOUSE GAS EMISSIONS^{(a) (b)} (metric tons CO2e/metric tons of steel produced)



^(a) GHG emissions are reported in metric tons of carbon dioxide equivalents (CO2e) and do not include emissions from on-site landfills. GHG emissions required to be reported to USEPA include Scope 1 emissions. The annual amounts vary based on a variety of factors including facilities operating, production levels, and implementation of energy efficiency projects.

^(b) 2017 data not yet available at the time of publication.

ENERGY EFFICIENCY & REDUCTION

All companies, particularly those in the business of manufacturing, have the need for energy to keep lights on and plants running. At U. S. Steel, we are committed to reducing our energy usage because it is good for the environment and business. By using empirical data, we are able to identify opportunities to increase our energy efficiency and develop and implement energy-efficiency projects. Our employees apply proven continuous improvement and project management tools to our energy-efficiency projects to pinpoint non-value adding activities, defects, and waste in order to increase efficiencies and reduce energy usage. The following projects are examples of our energy-reduction efforts:

GREAT LAKES WORKS - NATURAL GAS CONSUMPTION REDUCTION AT HOT STRIP MILL COMPLEX

Monitored actual usage and utilized a predictive model to reduce monthly natural gas consumption at the Hot Strip Mill complex. Implementation of this project resulted in approximately 4% natural gas savings in 2017.

GARY WORKS - #4 PUMP STATION OPTIMIZATION

Service water requirements were reduced when a portion of the facility was idled. More efficient pumps were installed to reduce electricity consumption and maintenance expenditures. A 92% kWh reduction in electricity use was achieved.

GREAT LAKES WORKS - ELECTRICITY REDUCTION IN STEELMAKING

Utilized a model to predict electricity use based on actual usage to identify areas of opportunities to reduce electricity consumption. Implementation of this project resulted in approximately 10% savings in electricity costs in 2017 at the Steelmaking Division at Great Lakes Works.

GARY WORKS - #9 & #10 TURBO BLOWER OPTIMIZATION

The control logic of the turbo blowers was changed to increase the efficiency to generate power and reduce the overproduction of wind to the blast furnace. A decrease in wind production generated approximately a 10% increase in electricity co-generated at Gary Works.

MON VALLEY WORKS - GAL3 LIGHTING UPGRADE

Replaced the incandescent lighting with LED lighting to reduce electricity consumption. The Fairless Hills facility has saved approximately 62% lighting kWh in multiple areas of the plant.

MON VALLEY WORKS - OUTAGE PLANNING OPTIMIZATION

Optimized the scheduling of outage work between the three Mon Valley Works facilities to minimize natural gas usage and industrial gas flaring. Implementation of this project has resulted in estimated yearly natural gas savings of 667,000 BTU.

PEOPLE, DIVERSITY & INCLUSION

At U. S. Steel, our commitment to a high-performance culture began in our company's formative years thanks to the words and deeds of our company's founding fathers. In addition to Judge Gary and his principles, Andrew Carnegie recognized the vital role his employees played in his company's success. He once said, "Take away my people, but leave my factories and soon grass will grow on the factory floors. Take away my factories, but leave my people and soon we will have a new and better factory."

Our company's early leaders acted to show our workforce how valuable it was to our company. U. S. Steel was among the first companies to offer benefit programs such as medical insurance and pensions to our employees. We were also early adopters of the eight-hour work day. In addition, we were the first company to invite the United Steelworkers to organize our employees. Today's U. S. Steel continues to recognize that our greatest strength and most important asset is our people.

We remain committed to attracting, developing, and retaining a workforce of talented, diverse people dedicated to the highest ethical conduct, accountability, fairness, and respect. We are also committed to creating an environment where employees work together to excel professionally and personally while contributing to high-performing teams that drive results for all of our company's stakeholders. We believe that to compete in today's marketplace, diversity and inclusion must be demonstrated in our company's practices and programs and through the tangible actions of our employees at all levels of the organization.

Evidence of this commitment to our employees is found in many of our existing programs.

DIVERSITY

U. S. Steel recognizes the need for a well-rounded team whose members have a mix of backgrounds, experiences, and perspectives. Our overall diversity profile aligns with national labor force statistics. We are also constantly working to expand our recruiting outreach because we believe companies with the best talent win, and finding the best talent means casting a wide net. We currently post open positions on more than 6,000 diversity-related websites and are constantly exploring new opportunities to expand that list.

Our efforts to promote diversity extend into our existing employee population as well. We have established Employee Resource Groups ("ERGs") to provide support and resources to specific employee segments. Current ERGs focus on women, minorities, new professionals, and veterans, and we plan to add a group for the LGBTQ community in 2018.



INCLUSION

At U. S. Steel, inclusion is about creating an environment where our mix of talented, diverse people can effectively connect, communicate, and collaborate, all for the purpose of contributing to the success of our customers, company, and individual employees. This begins by ensuring our employees feel supported and that their voices are heard.

In 2017, 51% of our non-union employees participated in our first-ever Inclusion Survey, providing direct feedback on opportunities to strengthen our culture around diversity and inclusion. We are using this information to identify initiatives to focus on in 2018 and beyond to make U. S. Steel an even better place to work. Future surveys will allow us to track progress and make adjustments so that employees continue to feel valued, respected, and safe.

PERFORMANCE MANAGEMENT

U. S. Steel is driven to deliver superior performance in everything we do. We believe that the key to our success is the development and cultivation of a high-performance culture. To ensure understanding and alignment of company objectives and individual contributions, non-union employees establish work and professional development goals at the beginning of the year and participate in an annual performance review at the end of each year. Continuous technology upgrades to our performance management system make goal setting and progress tracking easy and efficient for both managers and employees.

TRAINING

U. S. Steel is a learning organization. In 2017, we delivered over 1,150 training courses to more than 16,300 employees for more than 328,000 hours of employee training. Our training programs cover everything from safety and job skills to coaching and leadership. Recent highlights and foundational programs include the following:

- Our three-tiered Carnegie Way Method training is designed to provide employees with the knowledge and tools to lead and participate in a variety of improvement projects that drive meaningful, value-added change across our company;
- The success of our long-running Safety Academy and our reinvigorated Blast Furnace Academy led to the development and pilot of our Leadership Academy in 2017 and plan for the 2018 reintroduction of our Steelmaking Academy and Quality Academy; and
- We implemented a new Learning Management System in 2017 to increase training quality and improve the efficiency of our training administration.

"Take away my people, but leave my factories and soon grass will grow on the factory floors. Take away my factories, but leave my people and soon we will have a new and better factory."

Andrew Carnegie









CAREER GROWTH

We believe that working for U. S. Steel provides our employees with more than just a job – working here gives them the opportunity to have a highly rewarding career. In 2017, 478 (15%) of our non-union employees were promoted to positions of increased responsibility. Many more experienced growth through our training programs, project teams, and temporary assignments. Our union employees also have opportunities to progress to other jobs and learn new job skills as governed by our labor agreements.

TOTAL REWARDS

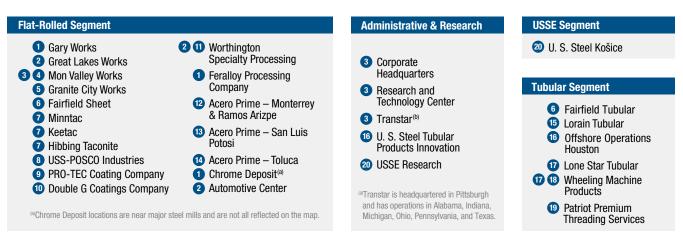
Our goals are to attract and retain the best talent to deliver the company's goals and objectives and reward excellent team and individual performance. Our compensation and benefits plans (including base pay, medical insurance, 401(k) savings, and variable incentive opportunities for all employees) are among the best in our industry and the communities in which we operate. We are also committed to building a culture of wellness through our STEEL Wellness Program. STEEL Wellness offers employees incentives and resources to promote, encourage and support their own physical and mental well-being and that of their families.

LABOR RELATIONS

We respect the capability of our employees to exercise their rights to associate and bargain collectively. We work closely with union representatives to provide safe and productive workplaces that enable our employees to deliver high quality products and provide excellent customer service. Eighty percent of our employees are covered by collective bargaining agreements and contribute to our success every day. Our partnership with the United Steelworkers includes not only safety programs but also a common approach to combating the unfairly traded imports that threaten our industry, our company and ultimately the jobs of our employees.

At U. S. Steel, we recognize that when we respect and value our differences and engage our employees around common goals, we create an environment that encourages employees to reach their fullest potential, contribute their best work, and build on our belief that "Together We Are One."

U. S. STEEL FOOTPRINT (INCLUDING JOINT VENTURES)





CONTENT INDEX - General Disclosures

STANDARD	DISCLOSURE	LOCATION
	Name of the organization	United States Steel Corporation
	Activities, brands, products, and services	Website: Products and Solutions
	Location of headquarters	600 Grant Street, Pittsburgh, PA 15219-2800
	Location of operations	Website: Locations
ORGANIZATIONAL Profile	Ownership and legal form	Formed under the laws of the State of Delaware, United States Steel Corporation is a publicly traded company listed on the New York Stock Exchange (NYSE: X)
ROF	Markets served	2017 Annual Report (p. 18-19)
PP	Scale of the organization	At a Glance
5	Information on employees and other workers	2017 Annual Report (p. 41)
	Supply chain	2017 Annual Report (p. 35-37)
	Significant changes to the organization and its supply chain	2017 Annual Report (p. 22-23)
	Precautionary principle or approach	2018 Proxy Statement (p. 11)
	Membership of associations	2017 Annual Report (p. 27)
STRATEGY	Statement from senior decision maker	A Message from our President & CEO
STRA	Key impacts, risks, and opportunities	2017 Annual Report (p.42-48)
ETHICS & INTEGRITY	Values, principles, standards, and norms of behavior	The Gary Principles, Code of Ethical Business Conduct, Ethics & Compliance, Supplier Code of Conduct
ETHI	Mechanisms for advice and concerns about ethics	Governance
	Governance structure	Governance 2018 Proxy Statement (p. 9-15)
	Delegating authority	Governance
	Executive-level responsibility for economic, environmental, and social topics	Governance
	Consulting stakeholders for economic, environmental, and social topics	2018 Proxy Statement (p. iii)
	Composition of the highest governance body and its committees	2018 Proxy Statement (p. 13)
	Chair of the highest governance body	2018 Proxy Statement (p. 13)
	Nominating and selecting the highest governance body	2018 Proxy Statement (p. 1-2)
	Conflicts of interest	2018 Proxy Statement (p. 1; 12; 18)
NCE	Role of highest governance body in setting purpose, values, and strategy	2018 Proxy Statement (p. 9; 11)
RNA	Collective knowledge of highest governance body	2018 Proxy Statement (p. 3-8)
GOVERNANC	Evaluating the highest governance body's performance	Governance 2018 Proxy Statement (p. 12)
	Identifying and managing economic, environmental, and social impacts	2018 Proxy Statement (p. 11)
	Effectiveness of risk management process	2018 Proxy Statement (p. 12)
	Review of economic, environmental, and social impacts	2018 Proxy Statement (p. 11)
	Highest governance body's role in sustainability reporting	Governance
	Communicating critical concerns	2018 Proxy Statement (p. iii)
	Remuneration policies	2018 Proxy Statement (p. 38-39)
	Process for determining remuneration	2018 Proxy Statement (p. 36-38)
	Stakeholders' involvement in remuneration	2018 Proxy Statement (p. 27)
	Annual total compensation ratio	2018 Proxy Statement (p. 57)

CONTENT INDEX - General Disclosures

STANDARD	DISCLOSURE	LOCATION
STAKEHOLDER ENGAGEMENT	Collective bargaining agreements	2017 Annual Report (p.41)
STAKEH ENGAG	Identifying and selecting stakeholders	-
	Entities included in the consolidated financial statements	2017 Annual Report See exhibit 21 for a list of subsidiaries and joint ventures
ۍ	Defining report content and topic boundaries	Materiality
REPORTING PRACTICE	List of material topics	Materiality
EPOF	Restatements of information	-
2	Changes in reporting	2017 Annual Report (p. F-14; F-16-18)
	Reporting period	For the fiscal year ended December 31, 2017
	Content index	Content Index

SUSTAINABILITY REPORT 2017



United States Steel Corporation

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