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

FORM 8-K

**CURRENT REPORT
Pursuant to Section 13 or 15(d) of
The Securities Exchange Act of 1934**

**Date of Report (Date of earliest event reported):
April 27, 2009**

United States Steel Corporation

(Exact name of registrant as specified in its charter)

Delaware
(State or other
jurisdiction of
incorporation)

1-16811
(Commission File Number)

25-1897152
(IRS Employer
Identification No.)

600 Grant Street, Pittsburgh, PA
(Address of principal executive offices)

15219-2800
(Zip Code)

(412) 433-1121
(Registrant's telephone number, including area code)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
 - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
 - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
 - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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Item 5.02. Departure of Directors or Certain Officers; Election of Directors; Appointment of Certain Officers; Compensatory Arrangements of Certain Officers

On April 27, 2009, the Compensation & Organization Committee (the “Committee”) of the Board of Directors amended the administrative regulations of the Long-Term Incentive Compensation Program (the “Program”) under the 2005 Stock Incentive Plan (the “Plan”), approved by the Corporation’s shareholders on April 26, 2005. The most notable amendment provides that all future grants under the Program will require, in connection with a change of control, a termination in order to trigger an accelerated vesting of the award (that is, future grants will require a “double trigger”). Additionally, the Committee approved a new provision removing the Committee’s negative discretion in the event of a change of control and applied it to outstanding performance awards. The Committee also approved new grant form agreements conforming to the revised administrative regulations.

The administrative regulations and forms of the agreements are filed herewith as Exhibits 10.1 through 10.5.

Item 9.01. Financial Statements and Exhibits

(d) Exhibits

- 10.1 Administrative Regulations to the Long-Term Incentive Compensation Program under the 2005 Stock Incentive Plan, as such regulations were amended April 27, 2009
 - 10.2 Form of Performance Award Grant Form Agreement under the 2005 Stock Incentive Plan
 - 10.3 Form of Stock Option Grant Form Agreement under the 2005 Stock Incentive Plan
 - 10.4 Form of Restricted Stock Unit Annual Grant Form Agreement under the 2005 Stock Incentive Plan
 - 10.5 Form of Restricted Stock Unit Retention Grant Form Agreement under the 2005 Stock Incentive Plan
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SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

UNITED STATES STEEL CORPORATION

By /s/ Gregory A. Zovko
Gregory A. Zovko
Vice President & Controller

Dated: April 30, 2009

**THIS DOCUMENT CONSTITUTES PART OF A PROSPECTUS COVERING SECURITIES
THAT HAVE BEEN REGISTERED UNDER THE SECURITIES ACT OF 1933**

Administrative Regulations for the
Long-Term Incentive Compensation Program
under the United States Steel Corporation 2005 Stock Incentive Plan
As amended by the Compensation & Organization Committee
On April 27, 2009, the Effective Date

1. **Administration.** The Compensation & Organization Committee (the "Committee") shall administer the Long-Term Incentive Compensation Program (the "Program") under and pursuant to its authority as provided in Section 3 of the United States Steel Corporation 2005 Stock Incentive Plan (the "Plan").
 - A. **Delegation of Authority.** The Committee may delegate to a designated individual (the "Stock Plan Officer") and to other Officer-Directors and the executive directly responsible for corporate human resources (collectively, the "Senior Officers") its duties under the Program subject to such conditions and limitations as the Committee shall prescribe, except that only the Committee may designate and grant Awards to Participants. The Committee hereby delegates to the Stock Plan Officer all authority necessary or desirable to administer the Program, including the authority to "consent" upon termination and the authority to delegate all or any portion of the delegated authorities; provided, however, that such authority is limited as follows: (i) only the Committee may (a) designate and grant Awards to Participants (provided that grants to non-executives may be made through a delegated process to one or more Committee members from time to time under rules established by the Committee in advance of such grants), (b) approve the vesting of Options, Restricted Stock, Restricted Stock Units or Performance Awards, (c) adjust the number of Shares pursuant to Section 8 of the Plan, (d) approve or amend the form of Awards, (e) amend outstanding Awards, (f) determine the Performance Goals, measures and other terms associated with Performance Awards or (g) modify or amend these Administrative Regulations (the "Regulations"), including any appendices and schedules attached hereto, and (ii) no delegate of the Stock Plan Officer's authority may delegate his or her authority. Without limiting the foregoing, the Stock Plan Officer is hereby directed to (x) administer Awards under the Plan, (y) determine whether any Participant has violated any terms and conditions set forth in the Award Agreement so as to warrant cancellation of an Award and upon making such determination, cancel such Award, and (z) maintain appropriate records and establish necessary procedures related to the Plan.
 - B. **Definitions.** Unless otherwise defined herein, capitalized terms used herein shall have the meanings set forth in the Plan. The terms "Stock Plan Officer" and "Committee" shall be read as being one and the same; provided, however, the preceding (i) does not apply where necessary to give meaning to the terms, (ii) does not limit the authority of the Committee or increase the authority of the Stock Plan Officer, and (iii) requires that the Stock Plan Officer have the requisite
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authority (as defined above and/or pursuant to any current Committee resolution) in the context in which the term "Committee" is used.

- C. Compensation Consultant. The Committee may engage a compensation consultant to assess the competitiveness of various target Award levels and advise the Committee.
2. **Participation/Eligibility**. All management employees of the Corporation, its Subsidiaries and affiliates are eligible to participate in the Program upon designation by the Committee or Senior Officers ("Participants").
- A. Executive Management. Employees designated by the Committee to be Executive Management are hereby designated to be Participants. Grants to individuals designated to be Executive Management must be approved by the Committee.
- B. Rights. No Participant or other employee shall have any claim to be granted an Award under the Program, and nothing contained in the Program or any Award Agreement shall confer upon any Participant any right to continue in the employ of the Corporation, its Subsidiaries or affiliates or interfere in any way with the right of the Corporation, its Subsidiaries or affiliates to terminate a Participant's employment at any time.
3. **Components of Long-Term Incentives**. Award grants may be made in the following forms: Options, Restricted Stock, Other Stock-Based Awards (including without limitation, Restricted Stock Units), and Performance Awards.
4. **Options**.
- A. Award Grants/Grant Price. The Committee may grant Options to Participants. All Options will be nonstatutory stock options. The exercise price per Share of the Options shall be no less than 100% of the Fair Market Value of the Shares on the date of grant of the Option.
- B. Term. Each Option shall state the period or periods of time during which it may be exercised, in whole or in part. The term of an Option may not exceed ten years.
- C. Vesting. Unless otherwise determined by the Committee, Option grants shall vest ratably over three years (1/3 on each of the first, second and third grant date anniversaries), each such year to be considered a "Vesting Year".
- D. Exercise of Options.
- (1) Effective Date of Exercise. The date of exercise of an Option shall be the business day on which the notice of exercise and payment for Shares being purchased are received by the Stock Plan Officer.

- (2) Payment for Shares Purchased. Unless otherwise determined by the Committee, payment of the purchase price shall be made, at the election of the Participant, in cash or by delivering Shares owned by the Participant or withholding of shares to be acquired upon exercise in accordance with procedures established by the Stock Plan Officer and valued at Fair Market Value on the date of exercise, or a combination thereof.
- (a) Overpayment in Shares. If the Fair Market Value of Shares delivered or withheld in payment of the purchase price exceeds the purchase price, a certificate, or its equivalent, representing the whole number of excess Shares together with a check, or its equivalent, representing the Fair Market Value of any excess partial Share shall be delivered to the Participant.
- (b) Underpayment in Shares. If the Fair Market Value of Shares delivered or withheld in payment of the purchase price is less than the purchase price, the difference shall be delivered by the Participant in cash immediately upon notification of such difference.
- (c) Requirements Relating to Previously Owned Shares. Shares delivered in payment of the purchase price shall be duly endorsed for transfer to the Corporation. If Shares so delivered are not registered in the name of the Participant individually, the Participant shall also provide evidence acceptable to the Stock Plan Officer that such Shares are beneficially owned by the Participant individually.

E. Post-Termination of Employment Exercise.

- (1) Death and Disability. Unless otherwise determined by the Committee, all Options vest immediately upon the Participant's death during employment or termination of employment by reason of Disability. Vested options remain exercisable for three years following the date of Death or termination of employment by reason of Disability, as applicable, or, if less, until the original expiration date.
- (a) "Disability" shall be determined, for all purposes under the Program, by reference to Section 409A of the Internal Revenue Code of 1986, as amended ("Section 409A").
- (2) Retirement and Termination with Consent. Unless otherwise determined by the Committee, a prorated number of the Options scheduled to vest during the Vesting Year will vest, based upon the number of complete months worked during the Vesting Year in which the Participant's termination of employment occurs by reason of Retirement or Termination with Consent. The prorated award will be calculated upon such

termination and will vest at the next vesting date. The remaining unvested Option grants are forfeited immediately upon termination. Vested options remain exercisable for three years following such termination or, if less, until the original expiration date.

- (a) Example: If the 1/3 ratable vesting for Vesting Year 3 is 1000 shares for Award 1, 1000 shares for Award 2, and 1000 shares for Award 3 and if the Participant terminates employment by reason of Retirement six months following the Award 3 grants, the Participant is entitled to vesting of 1/2 of all grants that would have vested at the end of the Vesting Year during which he or she retires (Vesting Year 3 in this example), or 1500 shares. This example focuses only on the shares that would vest during Vesting Year 3; however, another 3000 shares would have vested in the aggregate following Vesting Years 1 and 2, for a total of 4500 shares vesting under the Awards 1, 2 and 3. The 1500 shares would vest upon the next scheduled vesting date following termination. The post-termination exercise period would be measured for three years following the date of termination, even though the final pro rata tranche does not vest upon termination.
- (b) "Retirement" shall mean, for all purposes under the Program, the applicable Participant's termination of employment after having satisfied the age, service and/or other requirements necessary to commence an immediate pension under either: (i) the applicable defined benefit pension plan for the Participant's home country, regardless of whether the Participant is a participant in such pension plan, or (ii) in the case of a home country for which there is no applicable defined benefit plan, the applicable local law or regulation; *provided, however*, such term does not include, unless the Committee consents with knowledge of the specific facts, retirement under circumstances in which the Participant accepts employment with a company that owns, or is owned by, a business that competes with the Corporation, or its Subsidiaries or affiliates. Further, to the extent necessary under applicable local law, Retirement may have such other meaning adopted by the Committee and set forth in the applicable Award Agreement.
- (c) "Termination" shall mean the applicable employee's termination of employment other than by Retirement, death or Disability.
- (d) "Termination with Consent" shall mean Termination at any age with the consent of the Committee. Consent shall be deemed to be given if the employee incurs a break in continuous service due to layoff or disability as defined under the Corporation's defined benefit pension plan, regardless of whether the employee is participating in such plan.

- (e) “Termination without Consent” shall mean Termination at any age without the consent of the Committee.
- (3) Termination without Consent and Termination for Cause. Unless otherwise determined by the Committee, vested and unvested Options are forfeited if termination of employment is due to Termination without Consent or Termination for Cause.
- (4) Termination in connection with a Change of Control. Notwithstanding the provisions of the Plan, Options shall not become fully exercisable immediately upon a Change of Control. However, and notwithstanding the foregoing provisions of these Regulations, if a Termination, other than for Cause or a voluntary termination in the absence of Good Reason, occurs either (x) following a Potential Change of Control and, subsequently, a Change of Control occurs within 24 months following such Termination or (y) within 24 months following a Change of Control, then no Options shall have been, nor shall any Options be, forfeited upon such Termination; rather, all Options shall vest immediately upon the occurrence of the Change of Control, in the case of (x), or the Termination, in the case of (y). Such vested Options shall remain exercisable for the remainder of their respective terms.
- (a) “Good Reason” shall mean, without the Participant’s express written consent, the occurrence after a Change of Control of the Corporation, or after and at the request of or as a result of actions by a third party who has taken steps reasonably calculated to effect a Change of Control or after the first day of but during a Potential Change of Control period (each an “Applicable Event”), of any one or more of the following:
- (i) the assignment to the Participant of duties inconsistent with the Participant’s position immediately prior to the Applicable Event or a reduction or adverse alteration in the nature of the Participant’s position, duties, status or responsibilities from those in effect immediately prior to the Applicable Event;
 - (ii) a reduction by the Corporation in the Participant’s annualized and monthly or semi-monthly rate of base salary (as increased to incorporate the Participant’s foreign assignment premium, if any) as in effect on the Applicable Event or as the same shall be increased from time to time;
 - (iii) the Corporation’s requiring the Participant to be based at a location in excess of fifty (50) miles from the location where the Participant is based immediately prior to the Applicable Event;
 - (iv) the failure by the Corporation to continue, substantially as in effect immediately prior to the Applicable Event, all of

the Corporation's employee benefit, incentive compensation, bonus, stock option and stock award plans, programs, policies, practices or arrangements in which the Participant participates (or substantially equivalent successor plans, programs, policies, practices or arrangements) or the failure by the Corporation to continue the Participant's participation therein on substantially the same basis, both in terms of the amount of benefits provided and the level of the Participant's participation relative to other participants, as existed immediately prior to the Applicable Event; and

- (v) any purported termination by the Corporation of the Participant's employment that is not effected pursuant to a written notice indicating, in reasonable detail the facts and circumstances claimed to provide a basis for termination of the Participant's employment for Cause, which in the absence of such notice shall be ineffective.

The Participant's right to terminate his or her employment pursuant to this Subsection shall not be affected by the Participant's incapacity due to physical or mental illness or eligibility for Retirement. The Participant's continued employment shall not constitute consent to, or a waiver of rights with respect to, any circumstance constituting Good Reason hereunder. The Participant's determination of the existence of Good Reason shall be final and conclusive unless such determination is not made in good faith and is made without reasonable belief in the existence of Good Reason.

F. Adjustment upon Change of Control. The Adjustment provisions of Section 8.01 of the Plan shall apply in the event of any Change of Control, such that the Options shall continue in adjusted and/or substituted form following the Change of Control.

- (1) Change of Control. For the purposes of these Regulations, the term "Change of Control" shall mean a change in control of a nature that would be required to be reported in response to Item 6(e) of Schedule 14A of Regulation 14A promulgated under the Securities Exchange Act of 1934, as amended (the "Exchange Act"), whether or not the Corporation is then subject to such reporting requirement; provided, that, without limitation, such a change in control shall be deemed to have occurred if:
 - (a) any person (as such term is used in Sections 13(d) and 14(d) of the Exchange Act) (a "Person") is or becomes the "beneficial owner" (as defined in Rule 13d-3 under the Exchange Act), directly or indirectly, of securities of the Corporation (not including in the amount of the securities beneficially owned by such person any

such securities acquired directly from the Corporation or its affiliates) representing twenty percent (20%) or more of the combined voting power of the Corporation's then outstanding voting securities; provided, however, that for purposes of this Agreement the term "Person" shall not include (1) the Corporation or any of its subsidiaries, (2) a trustee or other fiduciary holding securities under an employee benefit plan of the Corporation or any of its subsidiaries, (3) an underwriter temporarily holding securities pursuant to an offering of such securities, (4) a corporation owned, directly or indirectly, by the stockholders of the Corporation in substantially the same proportions as their ownership of stock of the Corporation, or (5) any individual, entity or group involved in the acquisition of the Corporation's voting securities in connection with which, pursuant to Rule 13d-1 promulgated pursuant to the Exchange Act, such individual, entity or group is permitted to, and actually does, report its beneficial ownership on Schedule 13G (or any successor Schedule); provided that, if any such individual, entity or group subsequently becomes required to or does report its beneficial ownership on Schedule 13D (or any successor Schedule), then, for purposes of this paragraph, such individual, entity or group shall be deemed to have first acquired, on the first date on which such individual, entity or group becomes required to or does so report, beneficial ownership of all of the Corporation's then outstanding voting securities beneficially owned by it on such date; and provided, further, however, that for purposes of this paragraph (a), there shall be excluded any Person who becomes such a beneficial owner in connection with an Excluded Transaction (as defined in (c) below); or

- (b) the following individuals (the "Incumbent Board") cease for any reason to constitute a majority of the number of directors then serving: individuals who, on the date hereof, constitute the Board and any new director (other than a director whose initial assumption of office is in connection with an actual or threatened election contest including, but not limited to, a consent solicitation, relating to the election of directors of the Corporation) whose appointment or election by the Board or nomination for election by the Corporation's stockholders was approved or recommended by a vote of at least two-thirds (2/3) of the directors then still in office who either were directors on the date hereof or whose appointment, election or nomination for election was previously so approved or recommended; or
- (c) there is consummated a merger or consolidation of the Corporation or any direct or indirect subsidiary thereof with any other

corporation (a “Business Combination”), other than a merger or consolidation (an “Excluded Transaction”) which would result in:

- (i) at least a majority of the members of the board of directors of the resulting or surviving entity (or any ultimate parent thereof) in such Business Combination (the “New Board”) consisting of individuals (“Continuing Directors”) who were members of the Incumbent Board (as defined in subparagraph (b) above) immediately prior to consummation of such Business Combination or were appointed, elected or recommended for appointment or election by members of the Incumbent Board prior to consummation of such Business Combination (excluding from Continuing Directors for this purpose, however, any individual whose election or appointment, or recommendation for election or appointment, to the New Board was at the request, directly or indirectly, of the entity which entered into the definitive agreement providing for such Business Combination with the Corporation or any direct or indirect subsidiary thereof), unless the Board determines, prior to such consummation, that there does not exist a reasonable assurance that, for at least a two-year period following consummation of such Business Combination, at least a majority of the members of the New Board will continue to consist of Continuing Directors and individuals whose election, or nomination for election by shareholders of the resulting or surviving entity (or any ultimate parent thereof) in such Business Combination, would be approved by a vote of at least a majority of the Continuing Directors and individuals whose election or nomination for election has previously been so approved; or
 - (ii) a Business Combination that in substance constitutes a disposition of a division, business unit, or subsidiary; or
- (d) the shareholders of the Corporation approve a plan of a complete liquidation or dissolution of the Corporation or there is consummation of a sale or other disposition of all or substantially all of the assets of the Corporation, other than to a corporation with respect to which, following such sale or other disposition, more than 50% of the combined voting power of the then outstanding voting securities of such corporation entitled to vote generally in the election of directors is then beneficially owned, directly or indirectly, by all or substantially all of the individuals and entities who were the beneficial owners of the Corporation’s then outstanding voting securities immediately prior to such sale or

other disposition in substantially the same proportion as their ownership, immediately prior to such sale or other disposition, of the Corporation's then outstanding voting securities.

- (2) Potential Change of Control. For the purposes of these Regulations a "Potential Change of Control of the Corporation" and "Potential Change of Control" shall be deemed to have occurred, if:
- (a) the Corporation enters into an agreement, the consummation of which would result in the occurrence of a Change of Control of the Corporation;
 - (b) any person (including the Corporation) publicly announces an intention to take or to consider taking actions which if consummated would constitute a Change of Control of the Corporation;
 - (c) any person becomes the beneficial owner, directly or indirectly, of securities of the Corporation representing 15% or more of the combined voting power of the Corporation's then outstanding securities (not including in the amount of the securities beneficially owned by such Person any such securities acquired directly from the Corporation or its affiliates); or
 - (d) the Board adopts a resolution to the effect that, for purposes of awards under this Program, a Potential Change of Control of the Corporation has occurred.

5. **Restricted Stock**.

- A. Restricted Stock Grants. The Committee may grant Restricted Stock to Participants. A Participant must endorse in blank and return to the Corporation a stock power for each Restricted Stock grant.
- B. Restrictions. During the restriction period a Participant may not sell, transfer, assign, pledge or otherwise encumber or dispose of Shares of the Restricted Stock. During the restriction period a Participant shall have all rights and privileges of a stockholder, including the right to vote the Shares and to receive dividends, except as noted in the preceding sentence and except that any dividends payable in stock shall be subject to the restrictions. At the expiration of the restriction period, a stock certificate free of all restrictions for the number of Shares of Restricted Stock vested shall be registered in the name of, and delivered to, the Participant or, subject to the termination provisions below, to the Participant's estate.
- C. Vesting. The Committee shall determine the restriction period, provided that (i) Restricted Stock grants which are time-based shall vest ratably over a period of not less than three years (1/3 on each of the first, second and third grant date anniversaries), each such year to be considered "Vesting Year" and (ii) Restricted Stock grants which are performance-based shall vest over a period of not less than one year.

D. Termination of Employment.

- (1) Death and Disability. Unless otherwise determined by the Committee, all Shares of Restricted Stock vest immediately upon the Participant's death during employment or termination of employment by reason of Disability.
- (2) Retirement and Termination with Consent. Unless otherwise determined by the Committee, a prorated number of the shares of Restricted Stock scheduled to vest during the Vesting Year will vest, based upon the number of complete months worked during the Vesting Year in which the Participant's termination of employment occurs by reason of Retirement or Termination with Consent. The prorated award will be calculated upon termination and will vest upon the date of termination. The remaining unvested shares are forfeited immediately upon termination.
 - (a) Example: If the 1/3 ratable vesting for Vesting Year 3 is 1000 shares for Award 1, 1000 shares for Award 2, and 1000 shares for Award 3 and if the Participant terminates employment by reason of Retirement six months following the Award 3 grants, the Participant is entitled to vesting of 1/2 of all grants that would have vested at the end of the Vesting Year during which he or she retires (Vesting Year 3 in this example), or 1500 shares. This example focuses only on the shares that would vest during Vesting Year 3; however, another 3000 shares would have vested in the aggregate following Vesting Years 1 and 2, for a total of 4500 shares vesting under the Awards 1, 2 and 3. The 1500 shares would vest upon the date of termination.
- (3) Termination without Consent and Termination for Cause. Unless otherwise determined by the Committee, unvested shares of Restricted Stock are forfeited if termination of employment is due to Termination without Consent or Termination for Cause.

- E. Change of Control. Notwithstanding the provisions of the Plan, shares of Restricted Stock shall not vest immediately upon a Change of Control. However, and notwithstanding the foregoing provisions of these Regulations, if a Termination, other than for Cause or a voluntary termination in the absence of Good Reason, occurs either (x) following a Potential Change of Control and, subsequently, a Change of Control occurs within 24 months following such Termination or (y) within 24 months following a Change of Control, then no shares of Restricted Stock shall have been, nor shall any shares of Restricted Stock be, forfeited upon such Termination; rather, all shares of Restricted Stock shall vest immediately upon the occurrence of the Change of Control, in the case of (x), or the Termination, in the case of (y).

6. **Other Stock-Based Awards: Restricted Stock Units**

- A. **Restricted Stock Unit Grants.** The Committee may grant Other Stock-Based Awards in the form of Restricted Stock Units to Participants. As determined by the Committee, consistent with the purposes of the Plan, Restricted Stock Units shall not be granted in lieu of salary, cash bonus fees or other payments.
- B. **Restrictions.** During the restriction period a Participant may not sell, transfer, assign, pledge or otherwise encumber or dispose of the Restricted Stock Units. During the restriction period a Participant shall have none of the rights and privileges of a stockholder, however, the Participant may be entitled to receive a payment (in cash or Shares) or credit equal to the cash dividends paid on one Share for each Share represented by a Restricted Stock Unit held by such Participant (a “dividend equivalent”); provided, however, the dividend equivalents shall not be paid to, or vested in, the Participant unless and to the extent the underlying Restricted Stock Units are vested. Any dividend equivalent paid in Shares shall be paid in the form of additional whole and/or fractional Restricted Stock Units, subject to the same restrictions and vesting conditions as the underlying Restricted Stock Units and settled in the same manner. At the expiration of the restriction period, a stock certificate free of all restrictions for the number of Shares equivalent to the number of vested Restricted Stock Units (including any dividend equivalents, in the case of dividend equivalents paid in Shares) shall be registered in the name of, and delivered to, the Participant or, subject to the termination provisions below, to the Participant’s estate. In the case of dividend equivalents paid in cash, a cash payment will be made at the end of the restriction period equal to the dividends paid on a number of Shares equivalent to the number of vested Restricted Stock Units.
- C. **Vesting.** The Committee shall determine the restriction period, provided that (i) Restricted Stock Unit grants which are time-based shall vest ratably over a period of not less than three years (1/3 on each of the first, second and third grant date anniversaries), each such year to be considered a “Vesting Year” and (ii) Restricted Stock Unit grants which are performance-based shall vest over a period of not less than one year.
- D. **Termination of Employment.**
- (1) **Death and Disability.** Unless otherwise determined by the Committee, all Restricted Stock Units vest immediately upon the Participant’s death during employment or termination of employment by reason of Disability.
 - (2) **Retirement and Termination with Consent.** Unless otherwise determined by the Committee, a prorated number of the Restricted Stock Units scheduled to vest during the Vesting Year will vest, based upon the number of complete months worked during the Vesting Year in which the Participant’s termination of employment occurs by reason of Retirement, or Termination with Consent, which is to be calculated upon termination

and delivered, subject to the following, upon termination. In the case of any payment considered to be based upon separation from service, and not compensation the Participant could receive without separating from service, then such amounts may not be paid until the first business day of the seventh month following the date of Participant's termination if Participant is a "specified employee" under Section 409A of the Code upon his separation from service. The remaining unvested shares are forfeited immediately upon termination.

(a) Example: If the 1/3 ratable vesting for Vesting Year 3 is 1000 shares for Award 1, 1000 shares for Award 2, and 1000 shares for Award 3 and if the Participant terminates employment by reason of Retirement six months following the Award 3 grants, the Participant is entitled to vesting of 1/2 of all grants that would have vested at the end of the Vesting Year during which he or she retires (Vesting Year 3 in this example), or 1500 shares. This example focuses only on the shares that would vest during Vesting Year 3; however, another 3000 shares would have vested in the aggregate following Vesting Years 1 and 2, for a total of 4500 shares vesting under the Awards 1, 2 and 3. The 1500 shares would vest upon the date of termination.

(3) Termination without Consent and Termination for Cause. Unless otherwise determined by the Committee, unvested Restricted Stock Units are forfeited if termination of employment is due to Termination without Consent or Termination for Cause.

E. Change of Control. Notwithstanding the provisions of the Plan, shares of Restricted Stock shall not vest immediately upon a Change of Control. However, and notwithstanding the foregoing provisions of these Regulations, if a Termination, other than for Cause or a voluntary termination in the absence of Good Reason, occurs either (x) following a Potential Change of Control and, subsequently, a 409A Change of Control occurs within 24 months following such Termination or (y) within 24 months following a Change of Control, then no Restricted Stock Units shall have been, nor shall any Restricted Stock Units be, forfeited upon such Termination; rather, all Restricted Stock Units shall vest immediately upon the occurrence of the 409A Change of Control, in the case of (x), or the Termination, in the case of (y).

(1) 409A Change of Control. For the purposes of these Regulations, the term "409A Change of Control" shall mean a change in ownership or effective control of the Corporation or in the ownership of a substantial portion of its assets within the meaning of Section 409A of the Code that also constitutes a Change of Control.

7. **Performance Awards.**

A. Performance Periods. Each Performance Period will be approximately three years in length and may overlap with the Performance Periods for the prior year and

subsequent year Performance Award grants, if any. Each Performance Period will begin on the third business day following the public release of the Corporation's earnings for the first quarter of the calendar year during which the Performance Period begins and shall end on the twelfth business day following the public release of the Corporation's earnings for the first quarter of the third calendar year succeeding the calendar year during which the Performance Period begins (the approximate three year period is referred to herein as the "Performance Period").

- B. Performance Goal Establishment/Grant Mechanics. The Committee shall establish and approve the Performance Goal and the relevant peer group (the "Peer Group") for performance comparison purposes at the beginning of each Performance Period. Unless otherwise determined by the Committee at the beginning of the relevant Performance Period, the Performance Goal shall be based upon the total shareholder return performance measure, and the Corporation's total shareholder return shall be compared to the total shareholder return of the Peer Group for the Performance Period.
- C. Performance Award Grants. At the beginning of each Performance Period, the Committee may grant Performance Awards to Participants for such Performance Period and shall identify for such grants the amount which may be earned based upon the level of achievement attained (the "Target" award, in the case of attainment of the target level of performance).
- D. Performance Vesting.
- (1) Payout Calculation. Payout shall be based upon the relative Annualized Total Shareholder Return ("Annualized TSR") over the Performance Period.
- (a) Annualized TSR = $((\text{Final Price} + \text{all dividends paid during the relevant Performance Period}) / \text{Initial Price})^{(1/3)} - 1$.
 - (b) Initial Price = the Average Measurement Period Price relative to the public release of earnings for first quarter of the calendar year of grant.
 - (c) Final Price = the Average Measurement Period Price relative to the public release of earnings for the first quarter of the third calendar year succeeding the year of grant.
 - (d) Average Measurement Period Price = The average of the Fair Market Values for each of the ten days during the ten business day period beginning on the third business day following the public release of earnings for the first quarter of a calendar year.

- (e) Stock prices may be determined using (a) any reputable online stock-quote service, such as Yahoo! Finance or Bloomberg, or (b) the financial pages of The Wall Street Journal.
- (2) Payout Basis. Payout will be based upon the Corporation's calculated Annualized TSR compared to the statistical Annualized TSR for the Peer Group ("Comparative TSR") using the whole company ranking method (*i.e.*, including the Corporation within the array of companies for which TSR is compared). Awards will be evaluated based upon the following comparison:
 - (a) Comparative TSR = 25th percentile → 50% of Target (the Threshold/Minimum Award).
 - (b) Comparative TSR = 50th percentile → 100% of Target (the Target Award).
 - (c) Comparative TSR = 75th percentile and above → 200% of Target (the Cap/Maximum Award).
 - (d) Interpolation will be used to determine actual awards for performance that correlates to an award between Minimum and Maximum Award levels.
 - (e) Award payout will follow the end of the Performance Period (and in no event later than 2½ months following the end of the calendar year in which the Performance Period ends, as provided in the Plan) and the Committee's written certification of achievement of Performance Goals, payable in the form of Shares. In the case of any payment considered to be based upon separation from service, and not compensation the Participant could receive without separating from service, then such amounts may not be paid until the first business day of the seventh month following the date of Participant's termination if Participant is a "specified employee" under Section 409A of the Code upon his separation from service.
- (3) Peer Group Adjustments. At the commencement of the Performance Period, the Committee may determine that specific guidance be considered in connection with possible adjustments to the Peer Group involved in the calculation of the Corporation's comparative performance with respect to the Performance Goal during the Performance Period. Any such determination will be in addition to, or will amend if it conflicts with, the following guidelines, which will be used in connection with the calculation:
 - (a) If a Peer Group Company becomes bankrupt, the bankrupt company will remain in the Peer Group positioned at one level below the lowest performing non-bankrupt Peer Group Company.

In the case of multiple bankruptcies, the bankrupt companies will be positioned below the non-bankrupt companies in reverse chronological order by bankruptcy date.

- (b) If a Peer Group Company is acquired by another company or entity, including through a management buy-out or going-private transaction, the acquired Peer Group Company will be removed from the Peer Group for the entire Performance Period; provided that if the acquired company became bankrupt prior to its acquisition it shall be treated as provided in (a), above.
 - (c) If a Peer Group Company sells, spins-off, or disposes of a portion of its business, the selling Peer Group Company will remain in the Peer Group for the Performance Period unless such disposition(s) results in the disposition of more than 50% of the company's total assets during the Performance Period.
 - (d) If a Peer Group Company acquires another company, the acquiring Peer Group Company will remain in the Peer Group for the Performance Period.
 - (e) If the price of a Peer Group Company's stock is not available on a consistent, reliable basis due to delisting on all major stock exchanges and over-the-counter markets, such delisted Peer Group Company will be removed from the Peer Group for the entire Performance Period; provided that, if the Peer Group Company becomes bankrupt prior to the end of the Performance Period, it shall be treated as in (a), above.
 - (f) If the Corporation's and/or any Peer Group Company's stock splits, such company's TSR performance will be adjusted for the stock split so as not to give an advantage or disadvantage to such company by comparison to the other companies, using the principles set forth in Section 8 of the Plan.
- (4) Negative Discretion. The Committee retains negative discretion to reduce any and all Performance Awards to an amount below the amount that would be payable as a result of performance measured against the Performance Goals, except with respect to Performance Awards paid pursuant to a Change of Control. The Committee may not increase Performance Awards above the amount payable as a result of performance measured against the Performance Goals.
- (5) Termination of Employment.
- (a) Death and Disability. Unless otherwise determined by the Committee, a prorated value of the Performance Award will vest based upon the date of death during employment or termination of

employment by reason of Disability during the Performance Period in accordance with the following schedule, to be calculated and delivered at the end of the relevant Performance Period, provided that the relevant performance goals are achieved and subject to the Committee's negative discretion:

Date of Death or Termination for Disability	% Vested
Prior to $\frac{1}{3}$ completion of Performance Period	0%
On or after $\frac{1}{3}$ and before $\frac{2}{3}$ completion of Performance Period	50%
On or after $\frac{2}{3}$ completion of Performance Period	100%

- (b) Retirement and Termination with Consent. Unless otherwise determined by the Committee, a prorated value of the Performance Award will vest based upon the number of complete months worked during the Performance Period, in the event of a Participant's termination of employment by reason of Retirement, or Termination with Consent, to be calculated and delivered at the end of the relevant Performance Period, provided that the relevant performance goals are achieved and subject to the Committee's negative discretion. In the case of any payment considered to be based upon separation from service, and not compensation the Participant could receive without separating from service, then such amounts may not be paid until the first business day of the seventh month following the date of Participant's termination if Participant is a "specified employee" under Section 409A of the Code upon his separation from service.
- (i) Example: If the Target number of Shares is 1000 shares for Performance Period 1 Awards, 1000 shares for Performance Period 2 Awards, and 1000 shares for Performance Period 3 Awards and if the Participant terminates employment by reason of Retirement six months following the first day of Performance Period 3, the Participant is entitled to vesting of $\frac{5}{6}$'s of the Performance Period 1 awards, $\frac{1}{2}$ of the Performance Period 2 awards, and $\frac{1}{6}$ of the Performance Period 3 awards (or 1500 shares), subject to the Committee's determination of the payout basis for each Performance Period. That is, the above example assumes that the Committee had determined the Performance Goals had been met at least to the 100% of Target level and that the payout basis was 100% of Target for each period. (Again, the Committee retains its negative discretion with respect to each Performance Period and

with respect to each Participant and payments, if any, will be made following the relevant Performance Period.)

- (c) Termination without Consent and Termination for Cause. Unless otherwise determined by the Committee, Performance Awards will be forfeited immediately if a Participant's termination of employment is due to Termination without Consent or Termination for Cause.
- (6) Potential Change of Control. Notwithstanding the foregoing provisions of the Regulations, if a Termination, other than for Cause or a voluntary termination in the absence of Good Reason, occurs following a Potential Change of Control and, subsequently, a 409A Change of Control occurs within 24 months following such Termination, then the Performance Award of such Participant shall vest immediately at the actual performance level achieved over the abbreviated Performance Period, calculated in accordance with the provisions of Section 7.D.(7) below, without regard to the Participant's continued employment or termination thereof or the Committee's negative discretion.
- (7) Change of Control. Notwithstanding any provisions of the Plan or the foregoing provisions of the Regulations, if a Change of Control occurs, (i) the Performance Period shall automatically end, (ii) the actual performance level for the abbreviated Performance Period shall be measured against the established Performance Goals, without the Committee's negative discretion, the performance criteria shall be deemed satisfied only to the extent that actual performance was achieved (the result is the "Achieved Performance Award"), and the balance of the Performance Award, if any, shall be forfeited, and (iii) the Achieved Performance Award shall remain subject to forfeiture until the third anniversary of the date of grant of the Performance Award if the Participant terminates employment after the Change of Control but before the third anniversary of the date of grant; provided, however, that (i) if a Termination, other than for Cause or a voluntary termination in the absence of Good Reason, occurs within 24 months following a Change of Control, then the Achieved Performance Award shall not be forfeited upon such Termination; rather, the Achieved Performance Award shall vest immediately upon the Termination, (ii) if a Termination by reason of death or Disability occurs, then the Achieved Performance Award shall not be forfeited upon such death or Disability; rather, the Performance Award shall vest immediately upon the Participant's death during employment or termination of employment by reason of Disability; and (iii) if a Termination by reason of Retirement or Termination with Consent occurs, then a prorated portion of the Achieved Performance Award will vest, based upon the number of complete months worked during the original Performance Period in relation to the number of whole months in the original Performance Period and the remainder shall be forfeited.
- (a) Price. In the event of a Change of Control, the final price for purposes of determining the Annualized TSR shall be determined based on the closing

price of the business day immediately preceding the closing date of the Change of Control.

- (b) Original Performance Period. In the event of a Change of Control, the original Performance Period shall be deemed to end on the third anniversary of the date of grant of the Performance Award.

THIS DOCUMENT CONSTITUTES PART OF A PROSPECTUS COVERING SECURITIES THAT HAVE BEEN REGISTERED UNDER THE SECURITIES ACT OF 1933.

**Performance Award Grant Agreement
(Long-Term Incentive Compensation Program under the 2005 Stock Incentive Plan)**

United States Steel Corporation, a Delaware Corporation, herein called the Corporation, grants to the undersigned employee of the employing company identified below (the "Grantee") a Performance Award representing the right to receive a specified number of shares of the common stock of the Corporation ("Shares") set forth below, which right, if payable, shall be paid in Shares:

Name of Grantee: PARTICIPANT NAME

Name of Employing Company on Date Hereof: (the company recognized by the Corporation as employing the Grantee on the date hereof)

Target Number of Shares Subject to Award: # SHARES

Maximum Number of Shares Subject to Award: (two times the Target Number of Shares Subject to Award)

Performance Period: The approximately three-year period identified by the Compensation Committee in writing at the time of Grant

Performance Goals: (see Exhibit A, attached)

Date of This Award: GRANT DATE

By my acceptance, I agree that the above-listed Performance Award is granted under and governed by the terms and conditions of the Corporation's 2005 Stock Incentive Plan (the "Plan"), the Corporation's Administrative Regulations for the Long-Term Incentive Compensation Program (the "Administrative Regulations"), and the Grant Terms and Conditions contained herein (the "Agreement") including the special provisions for my country of residence, if any, attached hereto as Exhibit B, as well as such amendments to the Plan and/or the Administrative Regulations as the Compensation & Organization Committee, or its successor committee (the "Committee"), may adopt from time to time.

United States Steel Corporation

Accepted as of the above date: **ACCEPTANCE DATE**

By _____
Authorized Officer

By _____
PARTICIPANT ES
Signature of Grantee

Terms and Conditions

1. **Grant of Performance Award:** The Performance Period for purposes of determining whether the Performance Goal has been met shall be the approximately three-year period determined in accordance with the Administrative Regulations by the Compensation Committee in writing at the time of Grant. The Performance Goal for purposes of determining whether, and the extent to which, the Performance Award will vest is set forth in Exhibit A to this Agreement. The Peer Group for purposes of determining whether the Performance Goal has been achieved is the Peer Group identified by the Compensation Committee in writing at the time of Grant. The Peer Group is subject to adjustment as described in the Administrative Regulations and as the Committee, in its discretion, may additionally set forth at the commencement of the Performance Period in accordance with Section 162(m) of the U.S. Internal Revenue Code. Exhibit A is incorporated by reference herein. Subject to the Administrative Regulations and the provisions of this Agreement, the Performance Award shall become payable, if vested, following the Committee's determination and certification after the end of the Performance Period, as to whether and the extent to which the Performance Goal has been achieved; provided that the Committee retains negative discretion to reduce any and all Performance Awards that would otherwise be payable as a result of performance measured against the Performance Goals excepting Performance Awards paid by reason of a Change of Control. The Committee may not increase the amount payable as a result of performance measured against the Performance Goals.

2. **Payment of Award:** If the Performance Award is payable, the Corporation shall cause a stock certificate to be issued in the Grantee's name, for no cash consideration, for the number of shares of common stock of the Corporation determined by the Committee to be payable pursuant to paragraph 1 hereof. Payment shall be made following the end of the Performance Period, and in no event more than two and one-half months following the end of the calendar year in which the Performance Period ends. In the event that any payment to a U.S. tax-payer with respect to a Performance Award is considered to be based upon separation from service, and not compensation the Grantee could receive without separating from service, then such amounts may not be paid until the first business day of the seventh month following the date of the Grantee's termination if the Grantee is a "specified employee" under Section 409A of the Code upon his separation from service.

3. **Transferability:** The Grantee shall not sell, transfer, assign, pledge or otherwise encumber or dispose of any portion of the Performance Award and the right to receive Shares, and any attempt to sell, transfer, assign, pledge or encumber any portion of the Shares prior to the payment, if at all, of a stock certificate in the name of the Grantee shall have no effect, regardless of whether voluntary, involuntary, by operation of law or otherwise.

4. **Change of Control:** Notwithstanding any terms or conditions of the Plan or anything to the contrary stated herein, and in lieu of application of Section 9 of the Plan, in the case of a Change of Control (as defined in Section 4(F)(1) of the Administrative Regulations) of the Corporation, (i) the Performance Period shall automatically end, (ii) the actual performance for the abbreviated Performance Period shall be measured against the established Performance Goals, without regard to the Committee's negative discretion, the performance criteria shall be deemed satisfied only to the extent the actual performance was achieved (the "Achieved Performance Award"), and the balance of the Performance Award, if any, shall be forfeited, and (iii) the Achieved Performance Award shall remain subject to forfeiture until the third anniversary of the Grant of this Performance Award if the Grantee's employment is terminated after the Change of Control but before the third anniversary of the date of Grant; provided, however, notwithstanding the first paragraph of Section 5, (i) if the Grantee's employment is terminated, other than for Cause or a voluntary termination in the absence of Good Reason, within 24 months following a Change of Control, then the Achieved Performance Award shall not be forfeited upon such termination; rather, the Achieved Performance Award shall vest immediately upon the termination, (ii) if the Grantee's employment is terminated by reason of death or Disability, then the Achieved Performance Award shall not be forfeited upon such death or Disability; rather, the Achieved Performance Award shall vest immediately upon the Grantee's death during employment or termination of employment by reason of Disability; and (iii) if the Grantee's employment is terminated by reason of Retirement or Termination with Consent, then a prorated portion of the Achieved Performance Award will vest, based upon the number of complete months worked during the original Performance Period in relation to the number of whole months in the original Performance Period and the remainder shall be forfeited.

5. **Termination of Employment:** Unless otherwise determined by the Committee, (i) the Performance Award is forfeited if the Grantee's employment is terminated with the employing company identified above or the Corporation, its Subsidiaries or affiliates (each an "Employing Company") during the Performance Period due to a Termination without Consent or Termination for Cause, and (ii) a prorated value of the Performance Award will vest based upon (x) the number of complete months worked by the Grantee during the Performance Period, in the event of a Grantee's termination of employment during the Performance Period by reason of Retirement or Termination with Consent, or (y) the schedule contained within the Administrative Regulations, in the event of a Grantee's termination of employment during the Performance Period by reason of Death or Disability, in any case to be calculated and delivered following the end of the relevant Performance Period in accordance with paragraph 2 hereof,

provided that the relevant Performance Goal for the Performance Period is achieved and subject to the Committee's negative discretion. The remaining value of the Performance Award is forfeited immediately upon the Grantee's termination of employment without consideration or further action being required of the Corporation or the Employing Company. Any and all forfeitures shall be evidenced by written notice to the Grantee.

Notwithstanding the foregoing, if the Grantee's employment is terminated following a Potential Change of Control (as defined in Section 4 (F)(2) of the Administrative Regulations) other than for Cause or a voluntary termination in the absence of Good Reason and, subsequently, a 409A Change of Control (as defined in Section 6(E)(i) of the Administrative Regulations) occurs within 24 months following such termination, then the Performance Award shall vest in accordance with paragraph 4 hereof, but without regard to the Grantee's continued employment.

6. Vesting: Subject to Sections 4 and 5, the Grantee must continue as an active employee of an Employing Company during the Performance Period and through the date on which the Committee certifies whether the Performance Goal relating to the Performance Period has been achieved, subject to the Employing Company's right to terminate the Grantee's employment at any time, performing such duties consistent with his capabilities.

Except as provided in Section 5 of this Agreement, notwithstanding any other terms or conditions of the Plan, the Administrative Regulations or this Agreement to the contrary, in the event of the Grantee's termination of employment (whether or not in breach of local labor laws), the Grantee's rights under this Agreement will terminate effective as of the date that the Grantee is no longer actively employed by an Employing Company and will not be extended by any notice period mandated under local law (e.g., active employment would not include a period of "garden leave" or similar period pursuant to local law); the Committee shall have the exclusive discretion to determine when the Grantee is no longer actively employed for purposes of the Performance Award.

7. Adjustments: The Target and Maximum number of Shares are subject to adjustment as provided in Section 8 of the Plan. The Grantee shall be notified of such adjustment and such adjustment shall be binding upon the Corporation and the Grantee.

8. Interpretation and Amendments: This Grant and the issuance, vesting and delivery of Shares are subject to, and shall be administered in accordance with, the provisions of the Plan and the Administrative Regulations, as the same may be amended by the Committee from time to time, provided that no amendment may, without the consent of the Grantee, affect the rights of the Grantee under this Grant in a materially adverse manner. For purposes of the foregoing sentence, an amendment that affects the tax treatment of the Performance Award shall not be considered as affecting the Grantee's rights in a materially adverse manner. All capitalized terms not otherwise defined herein shall have the meaning assigned to such terms in the Plan or the Administrative Regulations. In the event of a conflict between the Plan and the Administrative Regulations, unless this Grant specifies otherwise, the Plan shall control.

9. **Compliance with Laws:** The obligations of the Corporation and the rights of the Grantee are subject to all applicable laws, rules and regulations including, without limitation, the U.S. Securities Exchange Act of 1934, as amended; the U.S. Securities Act of 1933, as amended; the U.S. Internal Revenue Code of 1986, as amended; and any other applicable laws. No Shares will be issued or delivered to the Grantee under the Plan unless and until there has been compliance with such applicable laws.

10. **Acceptance of Grant:** The Grant shall not be payable unless it is accepted by the Grantee and notice of such acceptance is received by the Stock Plan Officer.

11. **Withholding Taxes:** Prior to the relevant taxable event, the Grantee shall pay or make adequate arrangements satisfactory to the Corporation and/or the Employing Company to satisfy all withholding obligations of the Corporation and/or the Employing Company. In this regard, the Grantee shall pay any Tax-Related Items directly to the Corporation or the Employing Company in cash upon request. In addition, the Grantee authorizes the Corporation and/or the Employing Company, or their respective agents, at their discretion, to satisfy the obligations with regard to all applicable Tax-Related Items by one or a combination of the following methods: (1) withholding from Grantee's wages or other cash compensation paid to Grantee by the Corporation and/or the Employing Company; (2) withholding from proceeds of the sale of Shares issued upon payment of the Performance Award either through a voluntary sale or through a mandatory sale arranged by the Corporation (on the Grantee's behalf pursuant to this authorization) through such means as the Corporation may determine in its sole discretion (whether through a broker or otherwise); or (3) withholding in Shares to be issued upon payment of the Performance Award.

To avoid negative accounting treatment, the Corporation may withhold or account for Tax-Related Items by considering applicable minimum statutory withholding amounts or other applicable withholding rates. If the Tax-Related Items are satisfied by withholding in Shares issuable upon vesting of the Performance Award, for tax purposes, the Grantee is deemed to have been issued the full number of Shares subject to the Performance Award, notwithstanding that a number of the Shares are held back solely for the purpose of paying the Tax-Related Items. Finally, the Grantee shall pay to the Corporation or the Employing Company any amount of Tax-Related Items due as a result of any aspect of the Grantee's participation in the Plan. The Grantee understands that no Shares or proceeds from the sale of Shares shall be delivered to Grantee, notwithstanding the vesting of the Performance Award, unless and until the Grantee shall have satisfied any obligation for Tax-Related Items with respect thereto.

12. **Nature of the Grant:** Nothing herein shall be construed as giving Grantee any right to be retained in the employ of an Employing Company or affect any right that the Employing Company may have to terminate the employment of such Grantee. Further, by accepting this Performance Award, the Grantee acknowledges that:

- a) the grant of the Performance Award is voluntary and occasional and does not create any contractual or other right to receive future Performance Awards, or benefits in lieu of Performance Awards, even if Performance Awards have been granted repeatedly in the past;
- b) all decisions with respect to future Performance Award grants, if any, will be at the sole discretion of the Committee;
- c) the Grantee is voluntarily participating in the Plan;
- d) the Performance Award and the Shares subject to the Performance Award are extraordinary items which do not constitute compensation of any kind for services of any kind rendered to the Corporation or to the Employing Company, and which are outside the scope of the Grantee's employment contract, if any;
- e) the Performance Award and the Shares subject to the Performance Award are not part of normal or expected compensation or salary for any purpose, including, but not limited to, calculating any severance, resignation, termination, dismissal, redundancy, end-of-service payments, bonuses, long-service awards, pension or retirement benefits or similar payments and in no event should be considered as compensation for, or relating in any way to, past services for the Corporation or the Employing Company or any Subsidiary or affiliate of the Corporation;
- f) the Performance Award and the Shares subject to the Performance Award are not intended to replace any pension rights or compensation;
- g) the grant of the Performance Award will not be interpreted to form an employment contract or relationship with the Corporation, the Employing Company or any Subsidiary or affiliate of the Corporation;
- h) the future value of the Shares underlying the Performance Award is unknown and cannot be predicted with certainty;
- i) in consideration of the grant of the Performance Award, no claim or entitlement to compensation or damages arises from forfeiture of the Performance Award resulting from termination of the Grantee's employment by the Corporation or the Employing Company (for any reason whether or not in breach of applicable labor laws) and the Grantee irrevocably releases the Corporation and the Employing Company from any such claim that may arise; if, notwithstanding the foregoing, any such claim is found by a court of competent jurisdiction to have arisen then, by accepting this Performance Award, the Grantee shall be deemed irrevocably to have waived his or her entitlement to pursue such a claim;
- j) it is the Grantee's sole responsibility to investigate and comply with any applicable exchange control laws in connection with the issuance and delivery of Shares pursuant to the vesting of the Performance Award;
- k) the Corporation and the Employing Company are not providing any tax, legal or financial advice, nor are the Corporation or the Employing Company making any recommendations regarding the Grantee's participation in the Plan or the Grantee's acquisition or sale of the Shares underlying the Performance Award; and
- l) the Grantee is hereby advised to consult with his or her own personal tax, legal and financial advisors regarding his or her participation in the Plan before taking any action related to the Plan.

13. **Data Privacy:** *The Grantee hereby explicitly and unambiguously consents to the collection, use and transfer, in electronic or other form, of his or her personal data as described in this document by and among, as applicable, any Employing Company and the Corporation for the exclusive purpose of implementing, administering and managing the Grantee's participation in the Plan.*

The Grantee understands that the Employing Company and the Corporation hold certain personal information about the Grantee, including, but not limited to, Grantee's name, home address and telephone number, date of birth, social insurance number or other identification number, salary, nationality, job title, any Shares or directorships held in the Corporation, details of all Performance Awards or any other entitlement to Shares awarded, canceled, vested, unvested or outstanding in Grantee's favor, as the Employing Company and/or the Corporation deems necessary for the purpose of implementing, administering and managing the Plan ("Data"). The Grantee acknowledges and understands that Data may be transferred to any broker as designated by the Corporation and any third parties assisting in the implementation, administration and management of the Plan, that these recipients may be located in the Grantee's country or elsewhere (and outside the European Economic Area), and that the recipient's country may have different data privacy laws and protections than the Grantee's country. The Grantee understands that he or she may request a list with the names and addresses of any potential recipients of the Data by contacting the Grantee's local human resources representative. The Grantee authorizes the recipients to receive, possess, use, retain and transfer the Data, in electronic or other form, for the purposes of implementing, administering and managing the Grantee's participation in the Plan, including any requisite transfer of such Data as may be required to a broker or other third party with whom the Grantee may elect to deposit any Shares acquired upon vesting of the Performance Award. The Grantee understands that Data will be held only as long as is necessary to implement, administer and manage the Grantee's participation in the Plan. The Grantee understands that he or she may, at any time, view Data, request additional information about the storage and processing of Data, require any necessary amendments to Data or refuse or withdraw the consents herein, in any case without cost, by contacting in writing his or her local human resources representative. The Grantee understands, however, that refusing or withdrawing his or her consent may affect his or her ability to realize benefits from the Performance Award or otherwise participate in the Plan. For more information on the consequences of his or her refusal to consent or withdrawal of consent, the Grantee understands that he or she may contact his or her local human resources representative.

14. **Electronic Delivery:** The Corporation may, in its sole discretion, decide to deliver any documents related to current or future participation in the Plan by electronic means or request the Grantee's consent to participate in the Plan by electronic means. The Grantee hereby consents to receive such documents by electronic delivery and agrees to participate in the Plan through any on-line or electronic system established and maintained by the Corporation or another third party designated by the Corporation.

15. **Severability:** In the event that any provision in this Agreement is held invalid or unenforceable, such provision will be severable from, and such invalidity or unenforceability will not be construed to have any effect on, the remaining provisions of this Agreement.

16. Language: If the Grantee has received this Agreement or any other document related to the Plan translated into a language other than English and if the meaning of the translated version is different than the English version, the English version will control.

17. Governing Law: This Agreement shall be construed and enforced in accordance with the laws of the Commonwealth of Pennsylvania, without regard to the conflicts of laws thereof.

18. Headings: Headings of paragraphs and sections used in this Agreement are for convenience only and are not part of this Agreement, and must not be used in construing it.

EXHIBIT A
Performance Goals* for Performance Period

<u>Performance Goal</u>	<u>U. S. Steel TSR Performance Relative to Peer Group</u>	<u>< 25th Percentile</u>	<u>Threshold</u>	<u>Target</u>	<u>Maximum</u>
			<u>25th Percentile</u>	<u>50th Percentile</u>	<u>75th Percentile or Greater</u>
Payment Levels	% of Target Shares Vested	0%	50%	100%	200%

- The Performance Goal for this Performance Award grant shall be the Target percentile determined by the Committee comparing United States Steel Corporation’s Total Shareholder Return to the Total Shareholder Returns of the Peer Group companies. The payout shall be calculated in accordance with the Administrative Regulations for the Long-Term Incentive Compensation Program under the 2005 Stock Incentive Plan (the “Administrative Regulations”).

Notes:

- Amounts for performance between the 25th and 50th and between the 50th and 75th percentiles will be interpolated.
- Total Shareholder Return (TSR) is calculated in accordance with the Administrative Regulations.
- Peer Group – As determined by the Compensation Committee at the time of grant.

EXHIBIT B

**Additional Terms and Conditions of the
United States Steel Corporation 2005 Stock Incentive Plan
Performance Award Grant Agreement**

TERMS AND CONDITIONS

This Exhibit B includes additional terms and conditions that govern the Performance Award granted to the Grantee under the Plan if he or she resides in one of the countries listed below. Certain capitalized terms used but not defined in this Exhibit B have the meanings set forth in the Plan, the Administrative Regulations and/or the Agreement.

NOTIFICATIONS

This Exhibit B also includes information regarding exchange controls and certain other issues of which the Grantee should be aware with respect to participation in the Plan. The information is based on the laws in effect in the applicable countries as of April 2009. Such laws are often complex and change frequently. As a result, the Corporation strongly recommends that the Grantee not rely on the information in this Exhibit B as the only source of information relating to the consequences of his or her participation in the Plan because the information may be out of date at the time that the Grantee vests in the Performance Award or sells Shares acquired under the Plan.

In addition, the information contained herein is general in nature and may not apply to the Grantee's particular situation, and the Corporation is not in a position to assure the Grantee of a particular result. Accordingly, the Grantee is advised to seek appropriate professional advice as to how the relevant laws in his or her country may apply to the Grantee's situation.

Finally, if the Grantee is a citizen or resident of a country other than the one in which he or she is currently working, the information contained herein may not be applicable.

CANADA

TERMS AND CONDITIONS

Performance Award Payable Only in Shares. Notwithstanding any discretion in the Plan or anything to the contrary in the Agreement, the grant of the Performance Award does not provide any right for the Grantee to receive a cash payment in settlement of the Performance Award and the Performance Award is payable in Shares only.

Securities Law Commitment on Sale of Shares. As a condition of the grant of the Performance Award and the issuance of any Shares upon vesting of the Performance Award, the Grantee undertakes to only sell, trade or otherwise dispose of any Shares issued to the Grantee under the Plan in accordance with applicable Canadian securities laws. Under current laws, this means that the Grantee will need to sell any Shares issued under the Plan using the services of a broker or dealer that is registered under Canadian provincial or territorial securities legislation. The Grantee will not be permitted to sell, trade or otherwise dispose of his or her Shares through the Company's designated U.S. plan broker, Fidelity Investments, unless such sale, trade or disposal can be executed in accordance with applicable securities laws. As legal requirements may be subject to change, Grantees are encouraged to seek specific advice about their individual situation before taking any action with respect to Shares issued to them under the Plan.

By accepting this Performance Award, the Grantee expressly agrees that he or she will consult with a personal legal advisor to address any questions that may arise regarding compliance with this requirement. The Grantee understands and agrees that he or she will be liable for any failure to comply with the foregoing provision.

SERBIA

NOTIFICATIONS

Exchange Control Information. Pursuant to the Law on Foreign Exchange Transactions (effective July 27, 2006), Serbian residents may freely acquire Shares under the Plan, however, the National Bank of Serbia requires reporting of the acquisition of such Shares, the value of the Shares at payment and, on a quarterly basis, any changes in the value of the underlying Shares. The Grantee is advised to consult with a personal legal advisor to determine his or her reporting obligations upon the acquisition of Shares under the Plan. The Corporation reserves the right to require the Grantee to report details of the sale of his or her Shares to the Corporation or to follow such other procedures as may be established by the Corporation to comply with applicable exchange control regulations.

SLOVAK REPUBLIC

There are no country-specific provisions.

THIS DOCUMENT CONSTITUTES PART OF A PROSPECTUS COVERING SECURITIES THAT HAVE BEEN REGISTERED UNDER THE SECURITIES ACT OF 1933.

Non-Qualified Stock Option Grant Agreement
(Long-Term Incentive Compensation Program under the 2005 Stock Incentive Plan)
NOT TRANSFERABLE EXCEPT BY WILL OR BY THE LAWS GOVERNING THE DESCENT AND DISTRIBUTION OF ESTATES

Non-Qualified Stock Option granted by United States Steel Corporation, a Delaware corporation (the "Corporation"), to the optionee identified below (the "Optionee").

Name of Optionee: PARTICIPANT NAME
Name of Employing Company on Date Hereof: (the company recognized by the Corporation as employing the Optionee on the date hereof)
Number of Shares Subject to Purchase: # SHARES
Exercise Price of Each Share: GRANT PRICE
Date of This Option: GRANT DATE

By my acceptance, I agree that this option (the "Option") is granted under and governed by the terms and conditions of the Corporation's 2005 Stock Incentive Plan (the "Plan"), the Corporation's Administrative Regulations for the Long-Term Incentive Compensation Program (the "Administrative Regulations"), and the Grant Terms and Conditions contained herein (the "Agreement") including the special provisions for my country of residence, if any, attached hereto as Exhibit A, as well as such amendments to the Plan and/or the Administrative Regulations as the Compensation & Organization Committee, or its successor committee (the "Committee"), may adopt from time to time.

United States Steel Corporation

Accepted as of the above date: ACCEPTANCE DATE

By _____
Authorized Officer

By _____
PARTICIPANT ES
Signature of Optionee

TERMS AND CONDITIONS

1. Grant: Subject to the terms and conditions of the Plan, the Administrative Regulations and this Agreement, the Corporation agrees that the Optionee has the right to purchase the number of shares of Common Stock of the Corporation set forth in this Option grant for the exercise price stated herein.

2. Continuous Employment Requirement: The Optionee agrees to continue as an active employee of the employing company identified above or the Corporation, its subsidiaries or affiliates (each an "Employing Company") for three years from the date of the Option, subject to the Employing Company's right to terminate the Optionee's employment at any time, performing such duties consistent with his capabilities.

3. Vesting and Termination of Employment: The Option will become exercisable in annual installments over a three-year vesting period according to the following vesting schedule: 1/3 of the Option shares shall vest upon the 1st anniversary of the date of the Option, provided that the Optionee is employed by an Employing Company on such anniversary; an additional 1/3 of the Option shares will vest upon the 2nd anniversary of the date of the Option, provided that the Optionee is employed by an Employing Company on such anniversary; and an additional 1/3 of the Option shares will vest on the 3rd anniversary of the date of the Option, provided that the Optionee is employed by an Employing Company on such anniversary, with all fractional Option shares, if any, vesting as whole Option shares upon the latest vesting date. Any portion of the Option that is exercisable may be exercised in whole or in part from time to time during the Option period. In the event of the exercise of the Option in whole or in part, the portion of the Option so exercised shall terminate. The Option period shall begin on the date of the Option and shall end, except as provided in Section 5 hereof, on the first to occur of: (a) ten years thereafter, (b) three years after the date upon which the Optionee ceases to be an employee of an Employing Company by reason of Retirement, death, Disability or Termination with Consent, or (c) immediately following termination of employment, if termination of employment is due to Termination without Consent or Termination for Cause. Unless otherwise determined by the Committee, all unvested Options will immediately vest upon the Optionee's death during employment or termination of employment by reason of Disability. Unless otherwise determined by the Committee, a prorated number of the Options scheduled to vest during the current Vesting Year will vest on the vesting date for the current Vesting Year based upon the number of complete months worked during the Vesting Year in which the Optionee's termination of employment occurs by reason of Retirement or Termination with Consent. Except as provided in Section 5, the remaining unvested Option grants are forfeited immediately upon the Optionee's termination of employment without consideration or further action required of the Corporation or Employing Company.

Except as provided in Section 5, and notwithstanding any terms or conditions of the Plan, the Administrative Regulations or this Agreement to the contrary, in the event of the Optionee's termination of employment, the Optionee's right to vest in the Option, if any, will terminate effective as of the date that the Optionee is no longer actively employed by an Employing Company and will not be extended by any notice period mandated under local law (e.g., active employment would not include a period of "garden leave" or similar period pursuant to local law); furthermore, in the event of termination of the Optionee's employment (whether or not in breach of local labor laws), the Optionee's right to receive shares of Common Stock pursuant to the Option after such termination, if any, will be measured by the date of termination of the Optionee's active employment and will not be extended by any notice period mandated under local law; the Committee shall have the exclusive discretion to determine when the Optionee is no longer actively employed for purposes of the Option.

4. Payment of Exercise Price. The exercise price shall be paid in cash or such other form of consideration as permitted in the Plan and the Administrative Regulations, including through the withholding of shares to be acquired upon exercise of the Option, subject to the Stock Plan Officer's establishment of procedures with respect thereto; provided however that, if the Optionee is subject to taxation on the benefit received from the Option in a jurisdiction outside the United States, the Optionee may not pay the exercise price by surrendering shares of Common Stock that he or she already owns or attesting to the ownership of shares of Common Stock. The Corporation reserves the right to restrict the methods of payment of the exercise price if necessary to comply with applicable local law, as determined by the Corporation in its sole discretion.

5. Change of Control: Notwithstanding any terms or conditions of the Plan, the Options shall not become exercisable immediately upon a Change of Control; provided, however, that, in lieu of application of Section 9 of the Plan, (i) if the Optionee's employment is terminated within two years following a Change of Control (as defined in Section 4(F)(1) of the Administrative Regulations) involuntarily (except for Cause) or voluntarily with Good Reason (as defined in Section 4(E)(4)(a) of the Administrative Regulations), each unvested Option will immediately vest and remain exercisable until the end of its term, and (ii) if the Optionee's employment is terminated following a Potential Change of Control (as defined in Section 4 (F)(2) of the Administrative Regulations) and, subsequently, a Change of Control occurs within 24 months following such termination, then each unvested Option shall not be forfeited but shall vest immediately upon the occurrence of the Change of Control and remain exercisable until the end of its term.

6. Transferability: During the Optionee's lifetime, to the extent the Option is exercisable, the Option may be exercised only by the Optionee or by the Optionee's guardian or legal representative. Upon the Optionee's death, the Option may be transferred by will or by the laws governing the descent and distribution of the Optionee's estate. Otherwise, the Option may not be transferred, pledged or encumbered and, in the event of an attempt to transfer, pledge or encumber it, the Committee may cancel it.

7. **Adjustments:** The number of shares subject to the Option and the Option exercise price per share shall be subject to adjustment as provided in Section 8 of the Plan. The Optionee shall be notified of such adjustment and such adjustment shall be binding upon the Corporation and the Optionee.

8. **Compliance with Laws:** Notwithstanding anything in the Plan, the Administrative Regulations or this Agreement to the contrary, the obligations of the Corporation and the rights of the Optionee are subject to all applicable laws, rules and regulations including, without limitation, the U.S. Securities Exchange Act of 1934, as amended (the "Exchange Act"), the U.S. Securities Act of 1933, as amended, the U.S. Internal Revenue Code of 1986, as amended, and any other applicable laws. No shares of Common Stock will be issued or delivered to the Optionee under the Plan unless and until there has been compliance with such applicable laws.

9. **Acceptance of Grant:** The Option may not be exercised unless it is accepted by the Optionee and notice of such acceptance is received by the Stock Plan Officer.

10. **Interpretation and Amendments:** The Option shall be administered and exercised in accordance with the Plan and the Administrative Regulations, as the same may be amended by the Committee from time to time, provided that no amendment may, without the consent of the Optionee, affect the rights of the Optionee under this Option in a materially adverse manner. For purposes of the foregoing sentence, an amendment that affects the tax treatment of the Option shall not be considered as affecting the Optionee's rights in a materially adverse manner. All capitalized terms not otherwise defined herein shall have the meaning assigned to such terms in the Plan or the Administrative Regulations. In the event of a conflict between the Plan and the Administrative Regulations, unless this Agreement specifies otherwise, the Plan shall control.

11. **Nature of the Grant:** Neither the grant of the Option nor anything else contained in this Agreement shall be deemed to limit or restrict the right of the Employing Company to terminate the Optionee's employment at any time, for any reason, with or without cause. Further, by accepting this Option, the Optionee acknowledges that:

- a) the grant of the Option is voluntary and occasional and does not create any contractual or other right to receive future grants of options, or benefits in lieu of options, even if options have been granted repeatedly in the past;
- b) all decisions with respect to future option grants, if any, will be at the sole discretion of the Committee;
- c) the Optionee is voluntarily participating in the Plan;
- d) the Option and the shares of Common Stock subject to the Option are extraordinary items which do not constitute compensation of any kind for services of any kind rendered to the Corporation or to the Employing Company, and which are outside the scope of the Optionee's employment contract, if any;
- e) the Option and the shares of Common Stock subject to the Option are not part of normal or expected compensation or salary for any purpose, including, but not limited to, calculating any severance, resignation, termination, dismissal, redundancy, end-of-service payments, bonuses, long-service awards, pension or retirement benefits or similar payments and in no event should be considered as compensation for, or relating in any way to, past services for the Corporation or the Employing Company or any Subsidiary or affiliate of the Corporation;
- f) the Option and the shares of Common Stock subject to the Option are not intended to replace any pension rights or compensation;
- g) the grant of the Option will not be interpreted to form an employment contract or relationship with the Corporation, the Employing Company or any Subsidiary or affiliate of the Corporation;
- h) the future value of the shares of Common Stock underlying the Option is unknown and cannot be predicted with certainty; if the underlying shares do not increase in value, the Option will have no value. If Optionee exercises the Option and obtains shares of Common Stock, the value of the shares acquired upon exercise may increase or decrease in value, even below the exercise price;
- i) in consideration of the grant of the Option, no claim or entitlement to compensation or damages arises from forfeiture of the Option resulting from termination of the Optionee's employment by the Corporation or the Employing Company (for any reason whether or not in breach of applicable labor laws) and the Optionee irrevocably releases the Corporation and the Employing Company from any such claim that may arise; if, notwithstanding the foregoing, any such claim is found by a court of competent jurisdiction to have arisen then, by accepting this Option, the Optionee shall be deemed irrevocably to have waived his or her entitlement to pursue such a claim;
- j) it is the Optionee's sole responsibility to investigate and comply with any applicable exchange control laws in connection with the issuance and delivery of shares of Common Stock pursuant to the exercise of the Option;
- k) the Corporation and the Employing Company are not providing any tax, legal or financial advice, nor are the Corporation or the Employing Company making any recommendations regarding the Optionee's participation in the Plan or the Optionee's purchase or sale of the shares of Common Stock underlying the Option; and
- l) the Optionee is hereby advised to consult with his or her own personal tax, legal and financial advisors regarding his or her participation in the Plan before taking any action related to the Plan.

12. **Withholding Taxes:** Regardless of any action the Corporation or the Employing Company takes with respect to any or all income tax, social security, payroll tax, payment on account or other tax-related withholding ("Tax-Related Items"), the Optionee acknowledges that the ultimate liability for all Tax-Related Items is and remains his or her responsibility and may exceed the amount withheld by the Corporation or the Employing Company. Furthermore, the Optionee acknowledges that the Corporation and/or the Employing Company (a) make no representations or undertakings regarding the treatment of any Tax-Related Items in connection with any aspect of the Option, including the grant, vesting, or exercise of the Option or the subsequent sale of shares of Common Stock or receipt of dividends; and (b) do not commit to and are under no obligation to structure the terms of the grant of the Option or any aspect of the Optionee's participation in the Plan to reduce or eliminate his or her liability for Tax-Related Items or to achieve any particular tax result. Further, if the Optionee has become subject to tax in more than one jurisdiction between the grant date and the date of any relevant taxable event, the Optionee acknowledges that the Corporation and/or the Employing Company (or former Employing Company, as applicable) may be required to withhold or account for Tax-Related Items in more than one jurisdiction.

Prior to the relevant taxable event, the Optionee shall pay or make adequate arrangements satisfactory to the Corporation and/or the Employing Company to satisfy all withholding obligations of the Corporation and/or the Employing Company. In this regard, the Corporation may notify the Optionee of the amount of Tax-Related Items, if any, required under U.S. federal and, where applicable, state and local or non-U.S. law, and in which case, the Optionee shall, forthwith upon the receipt of such notice, remit the required amount to the Corporation in cash or in accordance with such regulations as the Committee may prescribe. Alternatively, the Optionee authorizes the Corporation and/or the Employing Company, or their respective agents, at their discretion, to satisfy the obligations with regard to all applicable Tax-Related Items by one or a combination of the following methods: (1) withholding from Optionee's wages or other cash compensation paid to Optionee by the Corporation and/or the Employing Company; (2) withholding from proceeds of the sale of shares issued upon exercise of the Option either through a voluntary sale or through a mandatory sale arranged by the Corporation (on Optionee's behalf pursuant to this authorization) through such means as the Corporation may determine in its sole discretion (whether through a broker or otherwise); or (3) withholding in shares to be issued upon exercise of the Option.

To avoid negative accounting treatment, the Corporation may withhold or account for Tax-Related Items by considering applicable minimum statutory withholding amounts or other applicable withholding rates. If the Tax-Related Items are satisfied by withholding in shares issuable upon exercise of the Option, for tax purposes, the Optionee is deemed to have been issued the full number of shares of Common Stock subject to the exercised Option, notwithstanding that a number of the shares are held back solely for the purpose of paying the Tax-Related Items. Finally, the Optionee shall pay to the Corporation or the Employing Company any amount of Tax-Related Items that the Corporation or the Employing Company may be required to withhold as a result of Optionee's participation in the Plan or Optionee's purchase of shares that cannot be satisfied by the means previously described. The Optionee understands that no shares of Common Stock or proceeds from the sale of shares of Common Stock shall be delivered to Optionee, notwithstanding the exercise thereof, unless and until the Optionee shall have satisfied any obligation for Tax-Related Items with respect thereto.



13. **Data Privacy:** *The Optionee hereby explicitly and unambiguously consents to the collection, use and transfer, in electronic or other form, of his or her personal data as described in this document by and among, as applicable, any Employing Company and the Corporation for the exclusive purpose of implementing, administering and managing the Optionee's participation in the Plan.*

The Optionee understands that the Employing Company and the Corporation hold certain personal information about the Optionee, including, but not limited to, Optionee's name, home address and telephone number, date of birth, social insurance number or other identification number, salary, nationality, job title, any shares or directorships held in the Corporation, details of all options or any other entitlement to shares awarded, canceled, vested, unvested or outstanding in Optionee's favor, as the Employing Company and/or the Corporation deems necessary for the purpose of implementing, administering and managing the Plan ("Data"). The Optionee acknowledges and understands that Data may be transferred to any broker as designated by the Corporation and any third parties assisting in the implementation, administration and management of the Plan, that these recipients may be located in the Optionee's country or elsewhere (and outside the European Economic Area), and that the recipient's country may have different data privacy laws and protections than the Optionee's country. The Optionee understands that he or she may request a list with the names and addresses of any potential recipients of the Data by contacting the Optionee's local human resources representative. The Optionee authorizes the recipients to receive, possess, use, retain and transfer the Data, in electronic or other form, for the purposes of implementing, administering and managing the Optionee's participation in the Plan, including any requisite transfer of such Data as may be required to a broker or other third party with whom the Optionee may elect to deposit any shares of Common Stock acquired upon exercise of the Option. The Optionee understands that Data will be held only as long as is necessary to implement, administer and manage the Optionee's participation in the Plan. The Optionee understands that he or she may, at any time, view Data, request additional information about the storage and processing of Data, require any necessary amendments to Data or refuse or withdraw the consents herein, in any case without cost, by contacting in writing his or her local human resources representative. The Optionee understands, however, that refusing or withdrawing his or her consent may affect his or her ability to realize benefits from the Option or otherwise participate in the Plan. For more information on the consequences of his or her refusal to consent or withdrawal of consent, the Optionee understands that he or she may contact his or her local human resources representative.

14. **Electronic Delivery:** The Corporation may, in its sole discretion, decide to deliver any documents related to current or future participation in the Plan or request the Optionee's consent to participate in the Plan by electronic means. The Optionee hereby consents to receive such documents by electronic delivery and agrees to participate in the Plan through any on-line or electronic system established and maintained by the Corporation or another third party designated by the Corporation.

15. **Language:** If the Optionee has received this Agreement or any other document related to the Plan translated into a language other than English and if the meaning of the translated version is different than the English version, the English version will control.

16. **Severability:** In the event that any provision in this Agreement is held invalid or unenforceable, such provision will be severable from, and such invalidity or unenforceability will not be construed to have any effect on, the remaining provisions of this Agreement.

17. **Governing Law:** This Agreement shall be construed and enforced in accordance with the laws of the Commonwealth of Pennsylvania, without regard to the conflicts of laws thereof.

18. **Section 409A.** Notwithstanding any other provision of the Plan, the Administrative Regulations or this Agreement, the Plan, the Administrative Regulations and this Agreement shall be interpreted in accordance with, and incorporate the terms and conditions required by, Section 409A of the U.S. Internal Revenue Code of 1986, as amended (together with any Department of Treasury regulations and other interpretive guidance issued thereunder, including without limitation any such regulations or other guidance that may be issued after the date hereof, "Section 409A"). The Corporation reserves the right, to the extent the Corporation deems necessary or advisable in its sole discretion, to unilaterally amend or modify the Plan, the Administrative Regulations or this Agreement or adopt other policies and procedures (including amendments, policies and procedures with retroactive effect), or take any other actions, as the Committee determines are necessary or appropriate to ensure that this Option qualifies for exemption from, or complies with the requirements of, Section 409A; provided, however, that the Corporation makes no representation that the Option will be exempt from, or will comply with, Section 409A, and makes no undertakings to preclude Section 409A of the Code from applying to the Option or to ensure that it complies with Section 409A.

19. **Headings:** Headings of paragraphs and sections used in this Agreement are for convenience only and are not part of this Agreement, and must not be used in construing it.

**Additional Terms and Conditions of the
United States Steel Corporation 2005 Stock Incentive Plan
Non-Qualified Stock Option Grant Agreement**

TERMS AND CONDITIONS

This Exhibit A includes additional terms and conditions that govern the Option granted to the Optionee under the Plan if he or she resides in one of the countries listed below. Certain capitalized terms used but not defined in this Exhibit A have the meanings set forth in the Plan, the Administrative Regulations and/or the Agreement.

NOTIFICATIONS

This Exhibit A also includes information regarding exchange controls and certain other issues of which the Optionee should be aware with respect to participation in the Plan. The information is based on the laws in effect in the applicable countries as of April 2009. Such laws are often complex and change frequently. As a result, the Corporation strongly recommends that the Optionee not rely on the information in this Exhibit A as the only source of information relating to the consequences of his or her participation in the Plan because the information may be out of date at the time that the Optionee exercises in the Option or sells shares of Common Stock acquired under the Plan.

In addition, the information contained herein is general in nature and may not apply to the Optionee's particular situation, and the Corporation is not in a position to assure the Optionee of a particular result. Accordingly, the Optionee is advised to seek appropriate professional advice as to how the relevant laws in his or her country may apply to the Optionee's situation.

Finally, if the Optionee is a citizen or resident of a country other than the one in which he or she is currently working, the information contained herein may not be applicable.

CANADA

Option Payable Only in Shares. Notwithstanding any discretion in the Plan or anything to the contrary in the Agreement, the grant of the Option does not provide any right for the Grantee to receive a cash payment in settlement of the Option upon exercise and the Option is payable in shares of Common Stock only.

Securities Law Commitment on Sale of Shares. As a condition of the grant of the Option and the issuance of shares of Common Stock upon exercise of the Option, the Optionee undertakes to only sell, trade or otherwise dispose of any shares of Common Stock issued to the Optionee under the Plan in accordance with applicable Canadian securities laws. Under current laws, this means that the Optionee will need to sell any shares of Common Stock issued under the Plan using the services of a broker or dealer that is registered under Canadian provincial or territorial securities legislation. The Optionee will not be permitted to sell, trade or otherwise dispose of his or her shares through the Company's designated U.S. plan broker, Fidelity Investments, unless such sale, trade or disposal can be executed in accordance with applicable securities laws. This restriction applies equally to all shares of Common Stock or other securities issued to the Optionee under the terms of the Plan. As legal requirements may be subject to change, Optionees are encouraged to seek specific advice about their individual situation before taking any action with respect to securities issued to them under the Plan.

By accepting this Option, the Optionee expressly agrees that he or she will consult with a personal legal advisor to address any questions that may arise regarding compliance with this requirement. The Optionee understands and agrees that he or she will be liable for any failure to comply with the foregoing provision.

Payment of Exercise Price. Due to current Canadian securities law requirements, notwithstanding any other provision in the Plan, the Administrative Regulations or the Agreement, permissible methods of payment of the exercise price include: (i) cash, (ii) check and/or (iii) any other method approved by the Company. Prior to exercising the Option, the Optionee should contact his or her local human resources administrator to confirm the methods of exercise available to the Optionee under local law.

SERBIA

NOTIFICATIONS

Exchange Control Information. Pursuant to the Law on Foreign Exchange Transactions (effective July 27, 2006), Serbian residents may freely acquire shares of Common Stock under the Plan, however, the National Bank of Serbia requires reporting of the acquisition of such shares, the value of the shares at exercise and, on a quarterly basis, any changes in the value of the underlying shares. The Optionee is advised to consult with a personal legal advisor to determine his or her reporting obligations upon the acquisition of shares of Common Stock under the Plan. The Corporation reserves the right to require the Optionee to report details of the sale of his or her Shares to the Corporation or to follow such other procedures as may be established by the Corporation to comply with applicable exchange control regulations.

SLOVAK REPUBLIC

There are no country-specific provisions.

**THIS DOCUMENT CONSTITUTES PART OF A PROSPECTUS COVERING SECURITIES THAT HAVE BEEN REGISTERED UNDER
THE SECURITIES ACT OF 1933.**

**Restricted Stock Unit Grant Agreement
(Long-Term Incentive Compensation Program under the 2005 Stock Incentive Plan)**

United States Steel Corporation, a Delaware Corporation, herein called the Corporation, grants to the undersigned employee of the employing company identified below (the "Grantee") the number of Restricted Stock Units ("RSUs") set forth below, each of which is a bookkeeping entry representing the equivalent in value of one share of the class of common stock of the Corporation set forth below:

Name of Grantee:	PARTICIPANT NAME
Name of Employing Company on Date Hereof:	(the company recognized by the Corporation as employing the Grantee on the date hereof)
Number of RSUs Granted:	# RSUs
Date of Grant:	GRANT DATE

By my acceptance, I agree that the above-listed RSUs are granted as Other Stock-Based Awards under and governed by the terms and conditions of the Corporation's 2005 Stock Incentive Plan (the "Plan"), the Corporation's Administrative Regulations for the Long-Term Incentive Compensation Program (the "Administrative Regulations"), and the Grant Terms and Conditions contained herein (the "Agreement") including the special provisions for my country of residence, if any, attached hereto as Exhibit A, as well as such amendments to the Plan and/or the Administrative Regulations as the Compensation & Organization Committee, or its successor committee (the "Committee"), may adopt from time to time.

United States Steel Corporation

Accepted as of the above date: **ACCEPTANCE DATE**

By _____
Authorized Officer

By **PARTICIPANT ES** _____
Signature of Grantee

Terms and Conditions

1. **Grant:** The Corporation shall issue to the Grantee the number of RSUs set forth in this Agreement. Each RSU represents the right to receive one share of the Corporation's common stock (a "Share") on the date the restrictions applicable to the RSU are terminated (the RSU is "vested"). Unless and until the RSUs are vested in the manner set forth in Section 3 or 5 below, the Grantee will have no right to settlement of any such RSUs. Prior to settlement of any vested RSUs, such RSUs will represent an unsecured obligation of the Corporation, payable (if at all) only from the general assets of the Corporation.

2. **Period of Restriction:** The restriction period with regard to the RSUs shall commence on the date the RSUs are granted. The Grantee shall not sell, transfer, assign, pledge or otherwise encumber or dispose of any portion of the RSUs, and any attempt to sell, transfer, assign, pledge or encumber any portion of the RSUs prior to termination of restrictions shall have no effect. During the period prior to vesting or forfeiture of all or any portion of the RSUs, the Grantee shall not be entitled to vote the Shares and shall not receive dividends paid on the Shares. The Grantee shall be entitled to receive dividend equivalents, in a cash amount equal to the number of RSUs subject to restriction times the per Share dividend (if any) paid to shareholders of the Corporation's common stock; provided, however, the dividend equivalents shall not vest in, or be paid to the Grantee unless and to the extent the underlying RSUs vest as provided in Section 3 or 5 of this Agreement.

3. **Change of Control:** Notwithstanding any terms or conditions of the Plan, the RSUs shall not vest immediately upon a Change of Control; provided, however, that, in lieu of application of Section 9 of the Plan, (i) if the Grantee's employment is terminated within two years following a Change of Control (as defined in Section 4(F)(1) of the Administrative Regulations) involuntarily (except for Cause) or voluntarily with Good Reason (as defined in Section 4(E)(4)(a) of the Administrative Regulations), each unvested RSU will immediately vest, and (ii) if the Grantee's employment is terminated following a Potential Change of Control (as defined in Section 4(F)(2) of the Administrative Regulations) and, subsequently, a 409A Change of Control (as defined in Section 6(E)(i) of the Administrative Regulations) occurs within 24 months following such termination, then each unvested RSU shall not be forfeited but shall vest immediately upon the occurrence of the 409A Change of Control.

4. **Termination of Employment:** Unless otherwise determined by the Committee, (i) unvested RSUs are forfeited if the Grantee's employment is terminated due to Termination without Consent or Termination for Cause, (ii) unvested RSUs will immediately vest upon the Grantee's death during employment or termination of employment by reason of Disability, and (iii) a prorated number of the RSUs scheduled to vest during the current Vesting Year will vest on the date of termination based upon the number of complete months worked during the Vesting Year in which the Grantee's termination of employment occurs by reason of Retirement or Termination with Consent. The remaining unvested RSUs are forfeited immediately upon the Grantee's termination of employment without consideration or further action required of the Corporation or Employing Company. For purposes of this agreement, (i) for U.S. tax-payers, termination shall be construed consistent with a "separation from service" under Section 409A of the Code; and (ii) for non-U.S. tax-payers, termination shall mean that the Grantee is no longer actively employed by an Employing Company, without regard to any notice period mandated under local law (e.g., active employment would not include a period of "garden leave" or similar period pursuant to local law). Any and all forfeitures of RSUs shall be evidenced by written notice to the Grantee. Upon the forfeiture of any RSUs, the Grantee's right to acquire any Shares hereunder will immediately terminate. Notwithstanding the foregoing, the provisions of this Section 4 are subject to the provisions of Section 3.

5. **Vesting:** Subject to Sections 3 and 4, the Grantee must continue as an active employee of an Employing Company for three years from the Date of Grant, subject to the Employing Company's right to terminate the Grantee's employment at any time, performing such duties consistent with his capabilities. The RSUs shall vest as follows: (i) upon the first anniversary of the Date of Grant, one-third of the RSUs granted on the Date of Grant shall vest, provided that the Grantee is employed by an Employing Company on such anniversary, (ii) upon the two year anniversary of the Date of Grant, an additional one-third of the RSUs granted on the Date of Grant shall vest, provided that the Grantee is employed by an Employing Company on such anniversary, and (iii) upon the three year anniversary of the Date of Grant, the remaining one-third of the RSUs granted on the Date of Grant shall vest, provided that the Grantee is employed by an Employing Company on such anniversary. All fractional unvested RSUs, if any, resulting from the ratable vesting shall vest as whole RSUs upon the latest vesting date.

Except as provided in Section 3 of this Agreement, notwithstanding any other terms or conditions of the Plan, the Administrative Regulations or this Agreement to the contrary, in the event of the Grantee's termination of employment (whether or not in breach of local labor laws), the Grantee's right to vest in RSUs, if any, will terminate effective as of the date that the Grantee is no longer actively employed by an Employing Company and will not be extended by any notice period mandated under local law (e.g., active employment would not include a period of "garden leave" or similar period pursuant to local law); the Committee shall have the exclusive discretion to determine when the Grantee is no longer actively employed for purposes of the RSUs.

6. **Settlement:** RSUs shall be automatically paid in Shares upon the vesting date of such RSUs and, subject to the other terms of the Plan, Administrative Regulations and this Agreement, the Shares will be issued to the Grantee on each vesting date; provided, further, no payments shall be made later than March 15th of the calendar year following the calendar year which includes the applicable vesting date (which payment schedule is intended to comply with the "short-term deferral" exemption from the application of Section 409A ("Section 409A") of the Code). The Corporation shall have no obligation to issue Shares unless and until the Grantee has satisfied any applicable tax withholding obligations pursuant to Section 11 below and such issuance otherwise complies with all applicable law. Upon vesting and settlement of the RSUs, one or more certificates, free of all restrictions on transferability or forfeiture except for restrictions required by applicable laws and/or regulations, shall be issued in the Grantee's name (or, in the event of the Grantee's death prior to such termination or such issuance, to the Grantee's estate) for the number of Shares subject to vested RSUs. The Grantee shall not be entitled to delivery of a certificate for any portion of the Shares until the corresponding portion of the RSUs has vested.

7. **Adjustments:** The number of RSUs awarded is subject to adjustment as provided in Section 8 of the Plan. The Grantee shall be notified of such adjustment and such adjustment shall be binding upon the Corporation and the Grantee.

8. **Interpretation and Amendments:** This Grant, the vesting and delivery of RSUs and the issuance of Shares upon vesting are subject to, and shall be administered in accordance with, the provisions of the Plan and the Administrative Regulations, as the same may be amended by the Committee from time to time, provided that no amendment may, without the consent of the Grantee, affect the rights of the Grantee under this Grant in a materially adverse manner. For purposes of the foregoing sentence, an amendment that affects the tax treatment of the RSUs shall not be considered as affecting the Grantee's rights in a materially adverse manner. All capitalized terms not otherwise defined herein shall have the meaning assigned to such terms in the Plan or the Administrative Regulations. In the event of a conflict between the Plan and the Administrative Regulations, unless this Grant specifies otherwise, the Plan shall control.

9. **Compliance with Laws:** The obligations of the Corporation and the rights of the Grantee are subject to all applicable laws, rules and regulations including, without limitation, the U.S. Securities Exchange Act of 1934, as amended; the U.S. Securities Act of 1933, as amended; the U.S. Internal Revenue Code of 1986, as amended; and any other applicable U.S. and foreign laws. No Shares will be issued or delivered to the Grantee under the Plan unless and until there has been compliance with such applicable laws.

10. **Acceptance of Grant:** The Grant shall not be payable unless it is accepted by the Grantee and notice of such acceptance is received by the Stock Plan Officer.

11. **Withholding Taxes:** Regardless of any action the Corporation or the Employing Company takes with respect to any or all income tax, social security, payroll tax, payment on account or other tax-related withholding ("Tax-Related Items"), the Grantee acknowledges that the ultimate liability for all Tax-Related Items is and remains his or her responsibility and may exceed the amount withheld by the Corporation or the Employing Company. Furthermore, the Grantee acknowledges that the Corporation and/or the Employing Company (a) make no representations or undertakings regarding the treatment of any Tax-Related Items in connection with any aspect of the RSUs, including the grant, vesting, or settlement of the RSUs or the subsequent sale of Shares; and (b) do not commit to and are under no obligation to structure the terms of the grant of the RSUs or any aspect of the Grantee's participation in the Plan to reduce or eliminate his or her liability for Tax-Related Items or to achieve any particular tax result. Further, if the Grantee has become subject to tax in more than one jurisdiction between the Date of Grant and the date of any relevant taxable event, the Grantee acknowledges that the Corporation and/or the Employing Company (or former Employing Company, as applicable) may be required to withhold or account for Tax-Related Items in more than one jurisdiction.

Prior to the relevant taxable event, the Grantee shall pay or make adequate arrangements satisfactory to the Corporation and/or the Employing Company to satisfy all withholding obligations of the Corporation and/or the Employing Company. In this regard, the Grantee authorizes the Corporation and/or the Employing Company, or their respective agents, at their discretion, to satisfy the obligations with regard to all applicable Tax-Related Items by one or a combination of the following methods:

(1) withholding from Grantee's wages or other cash compensation paid to Grantee by the Corporation and/or the Employing Company; (2) withholding from proceeds of the sale of Shares issued upon vesting of the RSUs either through a voluntary sale or through a mandatory sale arranged by the Corporation (on Grantee's behalf pursuant to this authorization) through such means as the Corporation may determine in its sole discretion (whether through a broker or otherwise); or (3) withholding in Shares to be issued upon vesting of the RSUs.

To avoid negative accounting treatment, the Corporation may withhold or account for Tax-Related Items by considering applicable minimum statutory withholding amounts or other applicable withholding rates. If the Tax-Related Items are satisfied by withholding in Shares issuable upon vesting of the RSUs, for tax purposes, the Grantee is deemed to have been issued the full number of Shares subject to the RSUs, notwithstanding that a number of the Shares are held back solely for the purpose of paying the Tax-Related Items. Finally, the Grantee shall pay to the Corporation or the Employing Company any amount of Tax-Related Items due as a result of any aspect of the Grantee's participation in the Plan. The Grantee understands that no Shares or proceeds from the sale of Shares shall be delivered to Grantee, notwithstanding the lapse of the restrictions on the RSUs, unless and until the Grantee shall have satisfied any obligation for Tax-Related Items with respect thereto.

12. **Nature of the Grant:** Nothing herein shall be construed as giving the Grantee any right to be retained in the employ of an Employing Company or affect any right which the Employing Company may have to terminate the employment of such Grantee. Further, by accepting this grant of RSUs, the Grantee acknowledges that:

- a) the grant of the RSUs is voluntary and occasional and does not create any contractual or other right to receive future grants of RSUs, or benefits in lieu of RSUs, even if RSUs have been granted repeatedly in the past;
- b) all decisions with respect to future RSU grants, if any, will be at the sole discretion of the Committee;
- c) the Grantee is voluntarily participating in the Plan;
- d) the RSUs and the Shares subject to the RSUs are extraordinary items which do not constitute compensation of any kind for services of any kind rendered to the Corporation or to the Employing Company, and which are outside the scope of the Grantee's employment contract, if any;
- e) the RSUs and the Shares subject to the RSUs are not part of normal or expected compensation or salary for any purpose, including, but not limited to, calculating any severance, resignation, termination, dismissal, redundancy, end-of-service payments, bonuses, long-service awards, pension or retirement benefits or similar payments and in no event should be considered as compensation for, or relating in any way to, past services for the Corporation or the Employing Company or any Subsidiary or affiliate of the Corporation;
- f) the RSUs and the Shares subject to the RSUs are not intended to replace any pension rights or compensation;
- g) the grant of RSUs will not be interpreted to form an employment contract or relationship with the Corporation, the Employing Company or any Subsidiary or affiliate of the Corporation;
- h) the future value of the Shares underlying the RSUs is unknown and cannot be predicted with certainty;
- i) in consideration of the grant of the RSUs, no claim or entitlement to compensation or damages arises from forfeiture of the RSUs resulting from termination of the Grantee's employment by the Corporation or the Employing Company (for any reason whether or not in breach of applicable labor laws) and the Grantee irrevocably releases the Corporation and the Employing Company from any such claim that may arise; if, notwithstanding the foregoing, any such claim is found by a court of competent jurisdiction to have arisen then, by accepting this grant of RSUs, the Grantee shall be deemed irrevocably to have waived his or her entitlement to pursue such a claim;
- j) it is the Grantee's sole responsibility to investigate and comply with any applicable exchange control laws in connection with the issuance and delivery of Shares pursuant to the vesting of the RSUs;
- k) the Corporation and the Employing Company are not providing any tax, legal or financial advice, nor are the Corporation or the Employing Company making any recommendations regarding the Grantee's participation in the Plan or the Grantee's acquisition or sale of the Shares underlying the RSUs; and
- l) the Grantee is hereby advised to consult with his or her own personal tax, legal and financial advisors regarding his or her participation in the Plan before taking any action related to the Plan.

13. **Data Privacy:** *The Grantee hereby explicitly and unambiguously consents to the collection, use and transfer, in electronic or other form, of his or her personal data as described in this document by and among, as applicable, any Employing Company and the Corporation for the exclusive purpose of implementing, administering and managing the Grantee's participation in the Plan.*

The Grantee understands that the Employing Company and the Corporation hold certain personal information about the Grantee, including, but not limited to, Grantee's name, home address and telephone number, date of birth, social insurance number or other identification number, salary, nationality, job title, any Shares or directorships held in the Corporation, details of all RSUs or any other entitlement to Shares awarded, canceled, vested, unvested or outstanding in Grantee's favor, as the Employing Company and/or the Corporation deems necessary for the purpose of implementing, administering and managing the Plan ("Data"). The Grantee acknowledges and understands that Data may be transferred to any broker as designated by the Corporation and any third parties assisting in the implementation,

administration and management of the Plan, that these recipients may be located in the Grantee's country or elsewhere (and outside the European Economic Area), and that the recipient's country may have different data privacy laws and protections than the Grantee's country. The Grantee understands that he or she may request a list with the names and addresses of any potential recipients of the Data by contacting the Grantee's local human resources representative. The Grantee authorizes the recipients to receive, possess, use, retain

RESTRICTED STOCK UNIT ANNUAL GRANT FORM — April 2009

and transfer the Data, in electronic or other form, for the purposes of implementing, administering and managing the Grantee's participation in the Plan, including any requisite transfer of such Data as may be required to a broker or other third party with whom the Grantee may elect to deposit any Shares acquired upon vesting of the RSUs. The Grantee understands that Data will be held only as long as is necessary to implement, administer and manage the Grantee's participation in the Plan. The Grantee understands that he or she may, at any time, view Data, request additional information about the storage and processing of Data, require any necessary amendments to Data or refuse or withdraw the consents herein, in any case without cost, by contacting in writing his or her local human resources representative. The Grantee understands, however, that refusing or withdrawing his or her consent may affect his or her ability to realize benefits from the RSUs or otherwise participate in the Plan. For more information on the consequences of his or her refusal to consent or withdrawal of consent, the Grantee understands that he or she may contact his or her local human resources representative.

14. Electronic Delivery: The Corporation may, in its sole discretion, decide to deliver any documents related to current or future participation in the Plan by electronic means or request the Grantee's consent to participate in the Plan by electronic means. The Grantee hereby consents to receive such documents by electronic delivery and agrees to participate in the Plan through any on-line or electronic system established and maintained by the Corporation or another third party designated by the Corporation.

15. Code Section 409A. It is the intent that the vesting or the payments of RSUs set forth in this Agreement shall either qualify for exemption from or comply with the requirements of Section 409A, and any ambiguities herein will be interpreted to so comply. The Corporation reserves the right, to the extent the Corporation deems necessary or advisable in its sole discretion, to unilaterally amend or modify this Agreement as may be necessary to ensure that all vesting or settlements provided under this Agreement are made in a manner that qualifies for exemption from or complies with Section 409A; provided, however, that the Corporation makes no representation that the vesting or settlement of RSUs provided under this Agreement will be exempt from Section 409A and makes no undertaking to preclude Section 409A from applying to the vesting or settlement of RSUs provided under this Agreement. In the event that any payment to a U.S. tax-payer with respect to an RSU is considered to be based upon separation from service, and not compensation the Grantee could receive without separating from service, then such amounts may not be paid until the first business day of the seventh month following the date of the Grantee's termination if the Grantee is a "specified employee" under Section 409A of the Code upon his separation from service.

16. Severability: In the event that any provision in this Agreement is held invalid or unenforceable, such provision will be severable from, and such invalidity or unenforceability will not be construed to have any effect on, the remaining provisions of this Agreement.

17. Language: If the Grantee has received this Agreement or any other document related to the Plan translated into a language other than English and if the meaning of the translated version is different than the English version, the English version will control.

18. Governing Law: This Agreement shall be construed and enforced in accordance with the laws of the Commonwealth of Pennsylvania, without regard to the conflicts of laws thereof.

19. Headings: Headings of paragraphs and sections used in this Agreement are for convenience only and are not part of this Agreement, and must not be used in construing it.

**Additional Terms and Conditions of the
United States Steel Corporation 2005 Stock Incentive Plan
Restricted Stock Unit Agreement**

TERMS AND CONDITIONS

This Exhibit A includes additional terms and conditions that govern the RSUs granted to the Grantee under the Plan if he or she resides in one of the countries listed below. Certain capitalized terms used but not defined in this Exhibit A have the meanings set forth in the Plan, the Administrative Regulations and/or the Agreement.

NOTIFICATIONS

This Exhibit A also includes information regarding exchange controls and certain other issues of which the Grantee should be aware with respect to participation in the Plan. The information is based on the laws in effect in the applicable countries as of April 2009. Such laws are often complex and change frequently. As a result, the Corporation strongly recommends that the Grantee not rely on the information in this Exhibit A as the only source of information relating to the consequences of his or her participation in the Plan because the information may be out of date at the time that the Grantee vests in the RSUs or sells Shares acquired under the Plan.

In addition, the information contained herein is general in nature and may not apply to the Grantee's particular situation, and the Corporation is not in a position to assure the Grantee of a particular result. Accordingly, the Grantee is advised to seek appropriate professional advice as to how the relevant laws in his or her country may apply to the Grantee's situation.

Finally, if the Grantee is a citizen or resident of a country other than the one in which he or she is currently working, the information contained herein may not be applicable.

CANADA

TERMS AND CONDITIONS

RSUs Payable Only in Shares. Notwithstanding any discretion in the Plan or anything to the contrary in the Agreement, the grant of RSUs does not provide any right for the Grantee to receive a cash payment in settlement of the RSUs upon vesting and the RSUs are payable in Shares only.

Securities Law Commitment on Sale of Shares. As a condition of the grant of RSUs and the issuance of Shares upon vesting of the RSUs, the Grantee undertakes to only sell, trade or otherwise dispose of any Shares issued to the Grantee under the Plan in accordance with applicable Canadian securities laws. Under current laws, this means that the Grantee will need to sell any Shares issued under the Plan using the services of a broker or dealer that is registered under Canadian provincial or territorial securities legislation. The Grantee will not be permitted to sell, trade or otherwise dispose of his or her Shares through the Company's designated U.S. plan broker, Fidelity Investments, unless such sale, trade or disposal can be executed in accordance with applicable securities laws. As legal requirements may be subject to change, Grantees are encouraged to seek specific advice about their individual situation before taking any action with respect to securities issued to them under the Plan.

By accepting this RSU, the Grantee expressly agrees that he or she will consult with a personal legal advisor to address any questions that may arise regarding compliance with this requirement. The Grantee understands and agrees that he or she will be liable for any failure to comply with the foregoing provision.

SERBIA

NOTIFICATIONS

Exchange Control Information. Pursuant to the Law on Foreign Exchange Transactions (effective July 27, 2006), Serbian residents may freely acquire Shares under the Plan, however, the National Bank of Serbia requires reporting of the acquisition of such Shares, the value of the Shares at vesting and, on a quarterly basis, any changes in the value of the underlying Shares. The Grantee is advised to consult with a personal legal advisor to determine his or her reporting obligations upon the acquisition of Shares under the Plan. The Corporation reserves the right to require the Grantee to report details of the sale of his or her Shares to the Corporation or to follow such other procedures as may be established by the Corporation to comply with applicable exchange control regulations.

SLOVAK REPUBLIC

There are no country-specific provisions.

**THIS DOCUMENT CONSTITUTES PART OF A PROSPECTUS COVERING SECURITIES THAT HAVE BEEN REGISTERED
UNDER THE SECURITIES ACT OF 1933.**

**Restricted Stock Unit Grant Agreement
(Long-Term Incentive Compensation Program under the 2005 Stock Incentive Plan)**

United States Steel Corporation, a Delaware Corporation, herein called the Corporation, grants to the undersigned employee of the employing company identified below (the "Grantee") the number of Restricted Stock Units ("RSUs") set forth below, each of which is a bookkeeping entry representing the equivalent in value of one share of the class of common stock of the Corporation set forth below:

Name of Grantee:	PARTICIPANT NAME
Name of Employing Company on Date Hereof:	(the company recognized by the Corporation as employing the Grantee on the date hereof)
Number of RSUs Granted:	# RSUs
Date of Grant:	GRANT DATE

By my acceptance, I agree that the above-listed RSUs are granted as Other Stock-Based Awards under and governed by the terms and conditions of the Corporation's 2005 Stock Incentive Plan (the "Plan"), the Corporation's Administrative Regulations for the Long-Term Incentive Compensation Program (the "Administrative Regulations"), and the Grant Terms and Conditions contained herein (the "Agreement") including the special provisions for my country of residence, if any, attached hereto as Exhibit A, as well as such amendments to the Plan and/or the Administrative Regulations as the Compensation & Organization Committee, or its successor committee (the "Committee"), may adopt from time to time.

United States Steel Corporation

Accepted as of the above date: **ACCEPTANCE DATE**

By _____
Authorized Officer

By **PARTICIPANT ES** _____
Signature of Grantee

Terms and Conditions

1. **Grant:** The Corporation shall issue to the Grantee the number of RSUs set forth in this Agreement. Each RSU represents the right to receive one share of the Corporation's common stock (a "Share") on the date the restrictions applicable to the RSU are terminated (the RSU is "vested"). Unless and until the RSUs are vested in the manner set forth in Section 3 or 5 below, the Grantee will have no right to settlement of any such RSUs. Prior to settlement of any vested RSUs, such RSUs will represent an unsecured obligation of the Corporation, payable (if at all) only from the general assets of the Corporation.

2. **Period of Restriction:** The restriction period with regard to the RSUs shall commence on the date the RSUs are granted. The Grantee shall not sell, transfer, assign, pledge or otherwise encumber or dispose of any portion of the RSUs, and any attempt to sell, transfer, assign, pledge or encumber any portion of the RSUs prior to termination of restrictions shall have no effect. During the period prior to vesting or forfeiture of all or any portion of the RSUs, the Grantee shall not be entitled to vote the Shares and shall not receive dividends paid on the Shares. The Grantee shall be entitled to receive dividend equivalents, in a cash amount equal to the number of RSUs subject to restriction times the per Share dividend (if any) paid to shareholders of the Corporation's common stock; provided, however, the dividend equivalents shall not vest in, or be paid to the Grantee unless and to the extent the underlying RSUs vest as provided in Section 3 or 5 of this Agreement.

3. **Change of Control:** Notwithstanding any terms or conditions of the Plan, the RSUs shall not vest immediately upon a Change of Control; provided, however, that, in lieu of application of Section 9 of the Plan, (i) if the Grantee's employment is terminated within two years following a Change of Control (as defined in Section 4(F)(1) of the Administrative Regulations) involuntarily (except for Cause) or voluntarily with Good Reason (as defined in Section 4(E)(4)(a) of the Administrative Regulations), each unvested RSU will immediately vest, and (ii) if the Grantee's employment is terminated following a Potential Change of Control (as defined in Section 4 (F)(2) of the Administrative Regulations) and, subsequently, a 409A Change of Control (as defined in Section 6(E)(i) of the Administrative Regulations) occurs within 24 months following such termination, then each unvested RSU shall not be forfeited but shall vest immediately upon the occurrence of the 409A Change of Control.

4. **Termination of Employment:** Unless otherwise determined by the Committee, (i) unvested RSUs are forfeited if the Grantee's employment is terminated due to Termination without Consent or Termination for Cause, and (ii) unvested RSUs will immediately vest upon the Grantee's death during employment or termination of employment by reason of Disability, Retirement or Termination with Consent. For purposes of this agreement, (i) for U.S. tax-payers, termination shall be construed consistent with a "separation from service" under Section 409A of the Code; and (ii) for non-U.S. tax-payers, termination shall mean that the Grantee is no longer actively employed by an Employing Company, without regard to any notice period mandated under local law (e.g., active employment would not include a period of "garden leave" or similar period pursuant to local law). Any and all forfeitures of RSUs shall be evidenced by written notice to the Grantee. Upon the forfeiture of any RSUs, the Grantee's right to acquire any Shares hereunder will immediately terminate. Notwithstanding the foregoing, the provisions of this Section 4 are subject to the provisions of Section 3.

5. **Vesting:** Subject to Sections 3 and 4, the Grantee must continue as an active employee of an Employing Company for three years from the Date of Grant (the "Vesting Period"), subject to the Employing Company's right to terminate the Grantee's employment at any time, performing such duties consistent with his capabilities. Notwithstanding any provisions in the Regulations to the contrary, the RSUs shall vest on the three-year anniversary of the Date of Grant, provided that the Grantee is employed by an Employing Company on such anniversary.

Except as provided in Section 3 of this Agreement, notwithstanding any other terms or conditions of the Plan, the Administrative Regulations or this Agreement to the contrary, in the event of the Grantee's termination of employment (whether or not in breach of local labor laws), the Grantee's right to vest in RSUs, if any, will terminate effective as of the date that the Grantee is no longer actively employed by an Employing Company and will not be extended by any notice period mandated under local law (e.g., active employment would not include a period of "garden leave" or similar period pursuant to local law); the Committee shall have the exclusive discretion to determine when the Grantee is no longer actively employed for purposes of the RSUs.

6. **Settlement:** RSUs shall be automatically paid in Shares upon the vesting date of such RSUs and, subject to the other terms of the Plan, Administrative Regulations and this Agreement, the Shares will be issued to the Grantee on each vesting date, provided further, no payment shall be made later than March 15th of the calendar year following the calendar year which includes the applicable vesting date (which payment schedule is intended to comply with the "short-term deferral" exemption from the application of Section 409A ("Section 409A") of the Code). The Corporation shall have no obligation to issue Shares unless and until the Grantee has satisfied any applicable tax withholding obligations pursuant to Section 11 below and such issuance otherwise complies with all applicable law. Upon vesting and settlement of the RSUs, one or more certificates, free of all restrictions on transferability or forfeiture except for restrictions required by applicable laws and/or regulations, shall be issued in the Grantee's name (or, in the event of the Grantee's death prior to such termination or such issuance, to the Grantee's estate) for the number of Shares subject to vested RSUs. The Grantee shall not be entitled to delivery of a certificate for any portion of the Shares until the corresponding portion of the RSUs has vested.

7. **Adjustments:** The number of RSUs awarded is subject to adjustment as provided in Section 8 of the Plan. The Grantee shall be notified of such adjustment and such adjustment shall be binding upon the Corporation and the Grantee.

8. **Interpretation and Amendments:** This Grant, the vesting and delivery of RSUs and the issuance of Shares upon vesting are subject to, and shall be administered in accordance with, the provisions of the Plan and the Administrative Regulations, as the same may be amended by the Committee from time to time, provided that no amendment may, without the consent of the Grantee, affect the rights of the Grantee under this Grant in a materially adverse manner. For purposes of the foregoing sentence, an amendment that affects the tax treatment of the RSUs shall not be considered as affecting the Grantee's rights in a materially adverse manner. All capitalized terms not otherwise defined herein shall have the meaning assigned to such terms in the Plan or the Administrative Regulations. In the event of a conflict between the Plan and the

Administrative Regulations, unless this Grant specifies otherwise, the Plan shall control.

9. Compliance with Laws: The obligations of the Corporation and the rights of the Grantee are subject to all applicable laws, rules and regulations including, without limitation, the U.S. Securities Exchange Act of 1934, as amended; the U.S. Securities Act of 1933, as amended; the U.S. Internal Revenue Code of 1986, as amended; and any other applicable U.S. and foreign laws. No Shares will be issued or delivered to the Grantee under the Plan unless and until there has been compliance with such applicable laws.

10. Acceptance of Grant: The Grant shall not be payable unless it is accepted by the Grantee and notice of such acceptance is received by the Stock Plan Officer.

11. **Withholding Taxes:** Regardless of any action the Corporation or the Employing Company takes with respect to any or all income tax, social security, payroll tax, payment on account or other tax-related withholding ("Tax-Related Items"), the Grantee acknowledges that the ultimate liability for all Tax-Related Items is and remains his or her responsibility and may exceed the amount withheld by the Corporation or the Employing Company. Furthermore, the Grantee acknowledges that the Corporation and/or the Employing Company (a) make no representations or undertakings regarding the treatment of any Tax-Related Items in connection with any aspect of the RSUs, including the grant, vesting, or settlement of the RSUs or the subsequent sale of Shares; and (b) do not commit to and are under no obligation to structure the terms of the grant of the RSUs or any aspect of the Grantee's participation in the Plan to reduce or eliminate his or her liability for Tax-Related Items or to achieve any particular tax result. Further, if the Grantee has become subject to tax in more than one jurisdiction between the Date of Grant and the date of any relevant taxable event, the Grantee acknowledges that the Corporation and/or the Employing Company (or former Employing Company, as applicable) may be required to withhold or account for Tax-Related Items in more than one jurisdiction.

Prior to the relevant taxable event, the Grantee shall pay or make adequate arrangements satisfactory to the Corporation and/or the Employing Company to satisfy all withholding obligations of the Corporation and/or the Employing Company. In this regard, the Grantee authorizes the Corporation and/or the Employing Company, or their respective agents, at their discretion, to satisfy the obligations with regard to all applicable Tax-Related Items by one or a combination of the following methods: (1) withholding from Grantee's wages or other cash compensation paid to Grantee by the Corporation and/or the Employing Company; (2) withholding from proceeds of the sale of Shares issued upon vesting of the RSUs either through a voluntary sale or through a mandatory sale arranged by the Corporation (on Grantee's behalf pursuant to this authorization) through such means as the Corporation may determine in its sole discretion (whether through a broker or otherwise); or (3) withholding in Shares to be issued upon vesting of the RSUs.

To avoid negative accounting treatment, the Corporation may withhold or account for Tax-Related Items by considering applicable minimum statutory withholding amounts or other applicable withholding rates. If the Tax-Related Items are satisfied by withholding in Shares issuable upon vesting of the RSUs, for tax purposes, the Grantee is deemed to have been issued the full number of Shares subject to the RSUs, notwithstanding that a number of the Shares are held back solely for the purpose of paying the Tax-Related Items. Finally, the Grantee shall pay to the Corporation or the Employing Company any amount of Tax-Related Items due as a result of any aspect of the Grantee's participation in the Plan. The Grantee understands that no Shares or proceeds from the sale of Shares shall be delivered to Grantee, notwithstanding the lapse of the restrictions on the RSUs, unless and until the Grantee shall have satisfied any obligation for Tax-Related Items with respect thereto.

12. **Nature of the Grant:** Nothing herein shall be construed as giving the Grantee any right to be retained in the employ of an Employing Company or affect any right which the Employing Company may have to terminate the employment of such Grantee. Further, by accepting this grant of RSUs, the Grantee acknowledges that:

- a) the grant of the RSUs is voluntary and occasional and does not create any contractual or other right to receive future grants of RSUs, or benefits in lieu of RSUs, even if RSUs have been granted repeatedly in the past;
- b) all decisions with respect to future RSU grants, if any, will be at the sole discretion of the Committee;
- c) the Grantee is voluntarily participating in the Plan;
- d) the RSUs and the Shares subject to the RSUs are extraordinary items which do not constitute compensation of any kind for services of any kind rendered to the Corporation or to the Employing Company, and which are outside the scope of the Grantee's employment contract, if any;
- e) the RSUs and the Shares subject to the RSUs are not part of normal or expected compensation or salary for any purpose, including, but not limited to, calculating any severance, resignation, termination, dismissal, redundancy, end-of-service payments, bonuses, long-service awards, pension or retirement benefits or similar payments and in no event should be considered as compensation for, or relating in any way to, past services for the Corporation or the Employing Company or any Subsidiary or affiliate of the Corporation;
- f) the RSUs and the Shares subject to the RSUs are not intended to replace any pension rights or compensation;
- g) the grant of RSUs will not be interpreted to form an employment contract or relationship with the Corporation, the Employing Company or any Subsidiary or affiliate of the Corporation;
- h) the future value of the Shares underlying the RSUs is unknown and cannot be predicted with certainty;
- i) in consideration of the grant of the RSUs, no claim or entitlement to compensation or damages arises from forfeiture of the RSUs resulting from termination of the Grantee's employment by the Corporation or the Employing Company (for any reason whether or not in breach of applicable labor laws) and the Grantee irrevocably releases the Corporation and the Employing Company from any such claim that may arise; if, notwithstanding the foregoing, any such claim is found by a court of competent jurisdiction to have arisen then, by accepting this grant of RSUs, the Grantee shall be deemed irrevocably to have waived his or her entitlement to pursue such a claim;
- j) it is the Grantee's sole responsibility to investigate and comply with any applicable exchange control laws in connection with the issuance and delivery of Shares pursuant to the vesting of the RSUs;
- k) the Corporation and the Employing Company are not providing any tax, legal or financial advice, nor are the Corporation or the Employing Company making any recommendations regarding the Grantee's participation in the Plan or the Grantee's acquisition or sale of the Shares underlying the RSUs; and
- l) the Grantee is hereby advised to consult with his or her own personal tax, legal and financial advisors regarding his or her participation in the Plan before taking any action related to the Plan.

13. **Data Privacy:** *The Grantee hereby explicitly and unambiguously consents to the collection, use and transfer, in electronic or other form, of his or her personal data as described in this document by and among, as applicable, any Employing Company and the Corporation for the exclusive purpose of implementing, administering and managing the Grantee's participation in the Plan.*

The Grantee understands that the Employing Company and the Corporation hold certain personal information about the Grantee, including, but not limited to, Grantee's name, home address and telephone number, date of birth, social insurance number or other identification number, salary, nationality, job title, any Shares or directorships held in the Corporation, details of all RSUs or any other entitlement to Shares awarded, canceled, vested, unvested or outstanding in Grantee's favor, as the Employing Company and/or the Corporation deems necessary for the purpose of implementing, administering and managing the Plan ("Data"). The Grantee acknowledges and understands that Data may be transferred to any broker as designated by the Corporation and any third parties assisting in the implementation, administration and management of the Plan, that these recipients may be located in the Grantee's country or elsewhere (and outside the European Economic Area), and that the recipient's country may have different data privacy laws and protections than the Grantee's country. The Grantee understands that he or she may request a list with the names and addresses of any potential recipients of the Data by contacting the Grantee's local human resources representative. The Grantee authorizes the recipients to receive, possess, use, retain and transfer the Data, in electronic or other form, for the purposes of implementing, administering and managing the Grantee's participation in the Plan, including any requisite transfer of such Data as may be required to a broker or other third party with whom the Grantee may elect to deposit any Shares acquired upon vesting of the RSUs. The Grantee understands that Data will be held only as long as is necessary to implement, administer and manage the Grantee's participation in the Plan. The Grantee understands that he or she may, at any time, view Data, request additional information about the storage and processing of Data, require any necessary amendments to Data or refuse or withdraw the consents herein, in any case without cost, by contacting in writing his or her local human resources representative. The Grantee understands, however, that refusing or withdrawing his or her consent may affect his or her ability to realize benefits from the RSUs or otherwise participate in the Plan. For more information on the consequences of his or her refusal to consent or withdrawal of consent, the Grantee understands that he or she may contact his or her local human resources representative.

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15. Code Section 409A. It is the intent that the vesting or the payments of RSUs set forth in this Agreement shall either qualify for exemption from or comply with the requirements of Section 409A, and any ambiguities herein will be interpreted to so comply. The Corporation reserves the right, to the extent the Corporation deems necessary or advisable in its sole discretion, to unilaterally amend or modify this Agreement as may be necessary to ensure that all vesting or settlements provided under this Agreement are made in a manner that qualifies for exemption from or complies with Section 409A; provided, however, that the Corporation makes no representation that the vesting or settlement of RSUs provided under this Agreement will be exempt from Section 409A and makes no undertaking to preclude Section 409A from applying to the vesting or settlement of RSUs provided under this Agreement. In the event that any payment to a U.S. tax-payer with respect to an RSU is considered to be based upon separation from service, and not compensation the Grantee could receive without separating from service, then such amounts may not be paid until the first business day of the seventh month following the date of the Grantee's termination if the Grantee is a "specified employee" under Section 409A of the Code upon his separation from service.

16. Severability: In the event that any provision in this Agreement is held invalid or unenforceable, such provision will be severable from, and such invalidity or unenforceability will not be construed to have any effect on, the remaining provisions of this Agreement.

17. Language: If the Grantee has received this Agreement or any other document related to the Plan translated into a language other than English and if the meaning of the translated version is different than the English version, the English version will control.

18. Governing Law: This Agreement shall be construed and enforced in accordance with the laws of the Commonwealth of Pennsylvania, without regard to the conflicts of laws thereof.

19. Headings: Headings of paragraphs and sections used in this Agreement are for convenience only and are not part of this Agreement, and must not be used in construing it.

**Additional Terms and Conditions of the
United States Steel Corporation 2005 Stock Incentive Plan
Restricted Stock Unit Agreement**

TERMS AND CONDITIONS

This Exhibit A includes additional terms and conditions that govern the RSUs granted to the Grantee under the Plan if he or she resides in one of the countries listed below. Certain capitalized terms used but not defined in this Exhibit A have the meanings set forth in the Plan, the Administrative Regulations and/or the Agreement.

NOTIFICATIONS

This Exhibit A also includes information regarding exchange controls and certain other issues of which the Grantee should be aware with respect to participation in the Plan. The information is based on the laws in effect in the applicable countries as of April 2009. Such laws are often complex and change frequently. As a result, the Corporation strongly recommends that the Grantee not rely on the information in this Exhibit A as the only source of information relating to the consequences of his or her participation in the Plan because the information may be out of date at the time that the Grantee vests in the RSUs or sells Shares acquired under the Plan.

In addition, the information contained herein is general in nature and may not apply to the Grantee's particular situation, and the Corporation is not in a position to assure the Grantee of a particular result. Accordingly, the Grantee is advised to seek appropriate professional advice as to how the relevant laws in his or her country may apply to the Grantee's situation.

Finally, if the Grantee is a citizen or resident of a country other than the one in which he or she is currently working, the information contained herein may not be applicable.

CANADA

TERMS AND CONDITIONS

RSUs Payable Only in Shares. Notwithstanding any discretion in the Plan or anything to the contrary in the Agreement, the grant of RSUs does not provide any right for the Grantee to receive a cash payment in settlement of the RSUs upon vesting and the RSUs are payable in Shares only.

Securities Law Commitment on Sale of Shares. As a condition of the grant of RSUs and the issuance of Shares upon vesting of the RSUs, the Grantee undertakes to only sell, trade or otherwise dispose of any Shares issued to the Grantee under the Plan in accordance with applicable Canadian securities laws. Under current laws, this means that the Grantee will need to sell any Shares issued under the Plan using the services of a broker or dealer that is registered under Canadian provincial or territorial securities legislation. The Grantee will not be permitted to sell, trade or otherwise dispose of his or her Shares through the Company's designated U.S. plan broker, Fidelity Investments, unless such sale, trade or disposal can be executed in accordance with applicable securities laws. As legal requirements may be subject to change, Grantees are encouraged to seek specific advice about their individual situation before taking any action with respect to securities issued to them under the Plan.

By accepting this RSU, the Grantee expressly agrees that he or she will consult with a personal legal advisor to address any questions that may arise regarding compliance with this requirement. The Grantee understands and agrees that he or she will be liable for any failure to comply with the foregoing provision.

SERBIA

NOTIFICATIONS

Exchange Control Information. Pursuant to the Law on Foreign Exchange Transactions (effective July 27, 2006), Serbian residents may freely acquire Shares under the Plan, however, the National Bank of Serbia requires reporting of the acquisition of such Shares, the value of the Shares at vesting and, on a quarterly basis, any changes in the value of the underlying Shares. The Grantee is advised to consult with a personal legal advisor to determine his or her reporting obligations upon the acquisition of Shares under the Plan. The Corporation reserves the right to require the Grantee to report details of the sale of his or her Shares to the Corporation or to follow such other procedures as may be established by the Corporation to comply with applicable exchange control regulations.

SLOVAK REPUBLIC

There are no country-specific provisions.