

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

Schedule 13G

INFORMATION TO BE INCLUDED IN STATEMENTS PURSUANT TO RULES 13d-1(b), (c)
AND (d) AND AMENDMENTS THERETO FILED PURSUANT TO 13d-2
UNDER THE SECURITIES EXCHANGE ACT OF 1934*

United States Steel Corporation
(Name of Issuer)

Common Stock, par value \$1.00
(Title of Class of Securities)

912909108
(CUSIP Number)

February 27, 2018
(Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this
Schedule is filed:

- Rule 13d-1(b)
 Rule 13d-1(c)
 Rule 13d-1(d)

* The remainder of this cover page shall be filled out for a reporting
person's initial filing on this form with respect to the subject class of
securities, and for any subsequent amendment containing information which
would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not
be deemed to be "filed" for the purpose of Section 18 of the Securities
Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that
section of the Act but shall be subject to all other provisions of the Act
(however, see the Notes).

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CUSIP No. 912909108

(1) NAME OF REPORTING PERSON
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON
Viking Global Investors LP

(2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
(a)
(b)

(3) SEC USE ONLY

(4) CITIZENSHIP OR PLACE OF ORGANIZATION
Delaware

NUMBER OF (5) SOLE VOTING POWER
SHARES 0

BENEFICIALLY (6) SHARED VOTING POWER
OWNED BY 9,662,352

EACH (7) SOLE DISPOSITIVE POWER
REPORTING 0

PERSON WITH (8) SHARED DISPOSITIVE POWER
9,662,352

(9) AGGREGATE AMOUNT BENEFICIALLY OWNED
BY EACH REPORTING PERSON
9,662,352

(10) CHECK BOX IF THE AGGREGATE AMOUNT

(11) PERCENT OF CLASS REPRESENTED
BY AMOUNT IN ROW (9)
5.5%

(12) TYPE OF REPORTING PERSON
PN

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CUSIP No. 912909108

(1) NAME OF REPORTING PERSON
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON
Viking Global Performance LLC

(2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
(a) []
(b) [x]

(3) SEC USE ONLY

(4) CITIZENSHIP OR PLACE OF ORGANIZATION
Delaware

NUMBER OF (5) SOLE VOTING POWER
SHARES 0

BENEFICIALLY (6) SHARED VOTING POWER
OWNED BY 6,076,954

EACH (7) SOLE DISPOSITIVE POWER
REPORTING 0

PERSON WITH (8) SHARED DISPOSITIVE POWER
6,076,954

(9) AGGREGATE AMOUNT BENEFICIALLY OWNED
BY EACH REPORTING PERSON
6,076,954

(10) CHECK BOX IF THE AGGREGATE AMOUNT
IN ROW (9) EXCLUDES CERTAIN SHARES []

(11) PERCENT OF CLASS REPRESENTED
BY AMOUNT IN ROW (9)
3.5%

(12) TYPE OF REPORTING PERSON
OO

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CUSIP No. 912909108

(1) NAME OF REPORTING PERSON
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON
Viking Global Equities LP

(2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
(a) []
(b) [x]

(3) SEC USE ONLY

(4) CITIZENSHIP OR PLACE OF ORGANIZATION
Delaware

NUMBER OF (5) SOLE VOTING POWER
SHARES 0

BENEFICIALLY (6) SHARED VOTING POWER

OWNED BY 2,072,247

EACH (7) SOLE DISPOSITIVE POWER
0

REPORTING

PERSON WITH (8) SHARED DISPOSITIVE POWER
2,072,247

(9) AGGREGATE AMOUNT BENEFICIALLY OWNED
BY EACH REPORTING PERSON
2,072,247

(10) CHECK BOX IF THE AGGREGATE AMOUNT
IN ROW (9) EXCLUDES CERTAIN SHARES []

(11) PERCENT OF CLASS REPRESENTED
BY AMOUNT IN ROW (9)
1.2%

(12) TYPE OF REPORTING PERSON
PN

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CUSIP No. 912909108

(1) NAME OF REPORTING PERSON
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON
Viking Global Equities II LP

(2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
(a) []
(b) [x]

(3) SEC USE ONLY

(4) CITIZENSHIP OR PLACE OF ORGANIZATION
Delaware

NUMBER OF (5) SOLE VOTING POWER
SHARES 0

BENEFICIALLY (6) SHARED VOTING POWER
OWNED BY 121,534

EACH (7) SOLE DISPOSITIVE POWER
REPORTING 0

PERSON WITH (8) SHARED DISPOSITIVE POWER
121,534

(9) AGGREGATE AMOUNT BENEFICIALLY OWNED
BY EACH REPORTING PERSON
121,534

(10) CHECK BOX IF THE AGGREGATE AMOUNT
IN ROW (9) EXCLUDES CERTAIN SHARES []

(11) PERCENT OF CLASS REPRESENTED
BY AMOUNT IN ROW (9)
0.1%

(12) TYPE OF REPORTING PERSON
PN

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CUSIP No. 912909108

(1) NAME OF REPORTING PERSON
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON
VGE III Portfolio Ltd.

(2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP

(a) []
(b) [x]

(3) SEC USE ONLY

(4) CITIZENSHIP OR PLACE OF ORGANIZATION
Cayman Islands

NUMBER OF (5) SOLE VOTING POWER
SHARES 0

BENEFICIALLY (6) SHARED VOTING POWER
OWNED BY 3,883,173

EACH (7) SOLE DISPOSITIVE POWER
REPORTING 0

PERSON WITH (8) SHARED DISPOSITIVE POWER
3,883,173

(9) AGGREGATE AMOUNT BENEFICIALLY OWNED
BY EACH REPORTING PERSON
3,883,173

(10) CHECK BOX IF THE AGGREGATE AMOUNT
IN ROW (9) EXCLUDES CERTAIN SHARES []

(11) PERCENT OF CLASS REPRESENTED
BY AMOUNT IN ROW (9)
2.2%

(12) TYPE OF REPORTING PERSON
CO

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CUSIP No. 912909108

(1) NAME OF REPORTING PERSON
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON
Viking Long Fund GP LLC

(2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
(a) []
(b) [x]

(3) SEC USE ONLY

(4) CITIZENSHIP OR PLACE OF ORGANIZATION
Delaware

NUMBER OF (5) SOLE VOTING POWER
SHARES 0

BENEFICIALLY (6) SHARED VOTING POWER
OWNED BY 2,734,625

EACH (7) SOLE DISPOSITIVE POWER
REPORTING 0

PERSON WITH (8) SHARED DISPOSITIVE POWER
2,734,625

(9) AGGREGATE AMOUNT BENEFICIALLY OWNED
BY EACH REPORTING PERSON
2,734,625

(10) CHECK BOX IF THE AGGREGATE AMOUNT
IN ROW (9) EXCLUDES CERTAIN SHARES []

(11) PERCENT OF CLASS REPRESENTED
BY AMOUNT IN ROW (9)
1.6%

(12) TYPE OF REPORTING PERSON
OO

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CUSIP No. 912909108

(1) NAME OF REPORTING PERSON
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON
Viking Long Fund Master Ltd.

(2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
(a) []
(b) [x]

(3) SEC USE ONLY

(4) CITIZENSHIP OR PLACE OF ORGANIZATION
Cayman Islands

NUMBER OF (5) SOLE VOTING POWER
SHARES 0

BENEFICIALLY (6) SHARED VOTING POWER
OWNED BY 2,734,625

EACH (7) SOLE DISPOSITIVE POWER
REPORTING 0

PERSON WITH (8) SHARED DISPOSITIVE POWER
2,734,625

(9) AGGREGATE AMOUNT BENEFICIALLY OWNED
BY EACH REPORTING PERSON
2,734,625

(10) CHECK BOX IF THE AGGREGATE AMOUNT
IN ROW (9) EXCLUDES CERTAIN SHARES []

(11) PERCENT OF CLASS REPRESENTED
BY AMOUNT IN ROW (9)
1.6%

(12) TYPE OF REPORTING PERSON
CO

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CUSIP No. 912909108

(1) NAME OF REPORTING PERSON
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON
Viking Global Opportunities GP LLC

(2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
(a) []
(b) [x]

(3) SEC USE ONLY

(4) CITIZENSHIP OR PLACE OF ORGANIZATION
Delaware

NUMBER OF (5) SOLE VOTING POWER
SHARES 0

BENEFICIALLY (6) SHARED VOTING POWER
OWNED BY 850,773

EACH (7) SOLE DISPOSITIVE POWER
0

REPORTING

PERSON WITH (8) SHARED DISPOSITIVE POWER
850,773

(9) AGGREGATE AMOUNT BENEFICIALLY OWNED
BY EACH REPORTING PERSON
850,773

(10) CHECK BOX IF THE AGGREGATE AMOUNT
IN ROW (9) EXCLUDES CERTAIN SHARES []

(11) PERCENT OF CLASS REPRESENTED
BY AMOUNT IN ROW (9)
0.5%

(12) TYPE OF REPORTING PERSON
OO

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CUSIP No. 912909108

(1) NAME OF REPORTING PERSON
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON
Viking Global Opportunities Portfolio GP LLC

(2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
(a) []
(b) [x]

(3) SEC USE ONLY

(4) CITIZENSHIP OR PLACE OF ORGANIZATION
Delaware

NUMBER OF (5) SOLE VOTING POWER
SHARES 0

BENEFICIALLY (6) SHARED VOTING POWER
OWNED BY 850,773

EACH (7) SOLE DISPOSITIVE POWER
REPORTING 0

PERSON WITH (8) SHARED DISPOSITIVE POWER
850,773

(9) AGGREGATE AMOUNT BENEFICIALLY OWNED
BY EACH REPORTING PERSON
850,773

(10) CHECK BOX IF THE AGGREGATE AMOUNT
IN ROW (9) EXCLUDES CERTAIN SHARES []

(11) PERCENT OF CLASS REPRESENTED
BY AMOUNT IN ROW (9)
0.5%

(12) TYPE OF REPORTING PERSON
OO

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CUSIP No. 912909108

(1) NAME OF REPORTING PERSON
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON
Viking Global Opportunities Liquid Portfolio Sub-Master LP

(2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
(a) []
(b) [x]

(3) SEC USE ONLY

(4) CITIZENSHIP OR PLACE OF ORGANIZATION
Cayman Islands

NUMBER OF (5) SOLE VOTING POWER
SHARES 0

BENEFICIALLY (6) SHARED VOTING POWER
OWNED BY 850,773

EACH (7) SOLE DISPOSITIVE POWER
REPORTING 0

PERSON WITH (8) SHARED DISPOSITIVE POWER
850,773

(9) AGGREGATE AMOUNT BENEFICIALLY OWNED
BY EACH REPORTING PERSON
850,773

(10) CHECK BOX IF THE AGGREGATE AMOUNT
IN ROW (9) EXCLUDES CERTAIN SHARES []

(11) PERCENT OF CLASS REPRESENTED
BY AMOUNT IN ROW (9)
0.5%

(12) TYPE OF REPORTING PERSON
PN

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CUSIP No. 912909108

(1) NAME OF REPORTING PERSON
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON
O. Andreas Halvorsen

(2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
(a) []
(b) [x]

(3) SEC USE ONLY

(4) CITIZENSHIP OR PLACE OF ORGANIZATION
Norway

NUMBER OF (5) SOLE VOTING POWER
SHARES 0

BENEFICIALLY (6) SHARED VOTING POWER
OWNED BY 9,662,352

EACH (7) SOLE DISPOSITIVE POWER
REPORTING 0

PERSON WITH (8) SHARED DISPOSITIVE POWER
9,662,352

(9) AGGREGATE AMOUNT BENEFICIALLY OWNED
BY EACH REPORTING PERSON
9,662,352

(10) CHECK BOX IF THE AGGREGATE AMOUNT
IN ROW (9) EXCLUDES CERTAIN SHARES []

(11) PERCENT OF CLASS REPRESENTED
BY AMOUNT IN ROW (9)
5.5%

(12) TYPE OF REPORTING PERSON
IN

CUSIP No. 912909108

(1) NAME OF REPORTING PERSON
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON
David C. Ott

(2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
(a)
(b)

(3) SEC USE ONLY

(4) CITIZENSHIP OR PLACE OF ORGANIZATION
United States

NUMBER OF (5) SOLE VOTING POWER
SHARES 0

BENEFICIALLY (6) SHARED VOTING POWER
OWNED BY 9,662,352

EACH (7) SOLE DISPOSITIVE POWER
REPORTING 0

PERSON WITH (8) SHARED DISPOSITIVE POWER
9,662,352

(9) AGGREGATE AMOUNT BENEFICIALLY OWNED
BY EACH REPORTING PERSON
9,662,352

(10) CHECK BOX IF THE AGGREGATE AMOUNT
IN ROW (9) EXCLUDES CERTAIN SHARES

(11) PERCENT OF CLASS REPRESENTED
BY AMOUNT IN ROW (9)
5.5%

(12) TYPE OF REPORTING PERSON
IN

CUSIP No. 912909108

(1) NAME OF REPORTING PERSON
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON
Rose S. Shabet

(2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
(a)
(b)

(3) SEC USE ONLY

(4) CITIZENSHIP OR PLACE OF ORGANIZATION
United States

NUMBER OF (5) SOLE VOTING POWER
SHARES 0

BENEFICIALLY (6) SHARED VOTING POWER
OWNED BY 9,662,352

EACH (7) SOLE DISPOSITIVE POWER
0

REPORTING

PERSON WITH (8) SHARED DISPOSITIVE POWER
9,662,352

(9) AGGREGATE AMOUNT BENEFICIALLY OWNED
BY EACH REPORTING PERSON
9,662,352

(10) CHECK BOX IF THE AGGREGATE AMOUNT
IN ROW (9) EXCLUDES CERTAIN SHARES []

(11) PERCENT OF CLASS REPRESENTED
BY AMOUNT IN ROW (9)
5.5%

(12) TYPE OF REPORTING PERSON
IN

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CUSIP No. 912909108

ITEM 1(a). NAME OF ISSUER:
United States Steel Corporation

ITEM 1(b). ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES:
600 Grant Street, Room 1500
Pittsburgh, Pennsylvania 15219

ITEM 2(a). NAME OF PERSON FILING:
Viking Global Investors LP ("VGI"),
Viking Global Performance LLC ("VGP"),
Viking Global Equities LP ("VGE"),
Viking Global Equities II LP ("VGEII"),
VGE III Portfolio Ltd. ("VGEIII"),
Viking Long Fund GP LLC ("VLFGP"),
Viking Long Fund Master Ltd. ("VLFM"),
Viking Global Opportunities GP LLC ("Opportunities GP"),
Viking Global Opportunities Portfolio GP LLC
("Opportunities Portfolio GP"),
Viking Global Opportunities Liquid Portfolio Sub-Master LP
("Opportunities Fund"),
O. Andreas Halvorsen, David C. Ott and
Rose S. Shabet (collectively, the "Reporting Persons")

ITEM 2(b). ADDRESS OF PRINCIPAL OFFICE OR, IF NONE, RESIDENCE:
The business address of each of the Reporting Persons is
55 Railroad Avenue, Greenwich, Connecticut 06830.

ITEM 2(c). CITIZENSHIP:
VGI, VGE and VGEII are Delaware limited partnerships;
VGEIII and VLFM are Cayman Islands exempted companies;
VGP, VLFGP, Opportunities GP and Opportunities Portfolio GP
are Delaware limited liability companies; and Opportunities Fund
is a Cayman Islands exempted limited partnership.
O. Andreas Halvorsen is a citizen of Norway.
David C. Ott and Rose S. Shabet are citizens of
the United States.

ITEM 2(d). TITLE OF CLASS OF SECURITIES:
Common Stock, par value \$1.00 ("Common Stock")

ITEM 2(e). CUSIP NUMBER: 912909108

ITEM 3. IF THIS STATEMENT IS FILED PURSUANT TO 13d-1(b) OR 13d-2(b) OR (c),
CHECK WHETHER THE PERSON FILING IS A:

- (a) [] Broker or dealer registered under Section 15 of the Act
- (b) [] Bank as defined in Section 3(a)(6) of the Act
- (c) [] Insurance Company as defined in Section 3(a)(19) of the Act
- (d) [] Investment Company registered under Section 8 of the Investment Company Act of 1940
- (e) [] Investment Adviser registered under Section 203 of the Investment Advisers Act of 1940: see Rule 13d-1(b)(1)(ii)(E)

- (f) [] Employee Benefit Plan, Pension Fund which is subject to the provisions of the Employee Retirement Income Security Act of 1974 or Endowment Fund; see Rule 13d-1(b)(1)(ii)(F)

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CUSIP No. 912909108

- (g) [] Parent Holding Company, in accordance with Rule 13d-1(b)(ii)(G)
- (h) [] Savings Associations as defined in Section 3(b) of the Federal Deposit Insurance Act
- (i) [] Church Plan that is excluded from the definition of an investment company under Section 3(c)(14) of the Investment Company Act of 1940
- (j) [] A non-U.S. institution in accordance with Rule 240.13d-1(b)(1)(ii)(J)
- (k) [] Group, in accordance with Rule 240.13d-1(b)(1)(ii)(K).
If filing as a non-U.S. institution in accordance with Rule 240.13d-1(b)(1)(ii)(J), please specify the type of institution:

ITEM 4. OWNERSHIP.

A. VGI

- (a) Amount beneficially owned: 9,662,352
- (b) Percent of class: 5.5%
- (c) Number of shares as to which such person has:
- (i) sole power to vote or to direct the vote
0
 - (ii) shared power to vote or to direct the vote
9,662,352
 - (iii) sole power to dispose or to direct the disposition
of 0
 - (iv) shared power to dispose or to direct the disposition
of 9,662,352

VGI provides managerial services to VGE, VGEII, VGEIII, VLFM and Opportunities Fund. VGI has the authority to dispose of and vote the shares of Common Stock.

Based on Rule 13d-3 of the Securities Exchange Act of 1934, as amended (the "Act"), VGI may be deemed to beneficially own the shares of Common Stock directly held by VGE, VGEII, VGEIII, VLFM and Opportunities Fund. VGI does not directly own any shares of Common Stock.

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CUSIP No. 912909108

B. VGP

- (a) Amount beneficially owned: 6,076,954
- (b) Percent of class: 3.5%
- (c) Number of shares as to which such person has:
- (i) sole power to vote or to direct the vote
0
 - (ii) shared power to vote or to direct the vote
6,076,954
 - (iii) sole power to dispose or to direct the disposition
of 0
 - (iv) shared power to dispose or to direct the disposition
of 6,076,954

VGP, as the general partner of VGE and VGEII, has the authority to dispose of and vote the shares of Common Stock directly owned by VGE and VGEII. VGP serves as investment manager to VGEIII and has the authority to dispose of and vote the shares of Common Stock directly owned by VGEIII. VGP does not directly own any shares of Common Stock.

Based on Rule 13d-3 of the Act, VGP may be deemed to beneficially own the shares of Common Stock directly held by VGE, VGEII and VGEIII.

C. VLFGP

- (a) Amount beneficially owned: 2,734,625
- (b) Percent of class: 1.6%

- (c) Number of shares as to which such person has:
 - (i) sole power to vote or to direct the vote
0
 - (ii) shared power to vote or to direct the vote
2,734,625
 - (iii) sole power to dispose or to direct the disposition
of 0
 - (iv) shared power to dispose or to direct the disposition
of 2,734,625

VLFGP serves as the investment manager of VLFM and has the authority to dispose of and vote the shares of Common Stock directly owned by VLFM. VLFGP does not directly own any shares of Common Stock.

Based on Rule 13d-3 of the Act, VLFGP may be deemed to beneficially own the shares of Common Stock directly held by VLFM.

D. Opportunities GP

- (a) Amount beneficially owned: 850,773
- (b) Percent of class: 0.5%
- (c) Number of shares as to which such person has:
 - (i) sole power to vote or to direct the vote
0
 - (ii) shared power to vote or to direct the vote
850,773
 - (iii) sole power to dispose or to direct the disposition
of 0
 - (iv) shared power to dispose or to direct the disposition
of 850,773

Opportunities GP serves as the sole member of Opportunities Portfolio GP and has the authority to dispose of and vote the shares of Common Stock controlled by Opportunities Portfolio GP, which consists of the shares of Common Stock directly held by Opportunities Fund. Opportunities GP does not directly own any shares of Common Stock.

Based on Rule 13d-3 of the Act, Opportunities GP may be deemed to beneficially own the shares of Common Stock controlled by Opportunities Portfolio GP, which consists of the shares of Common Stock directly held by Opportunities Fund.

E. Opportunities Portfolio GP

- (a) Amount beneficially owned: 850,773
- (b) Percent of class: 0.5%
- (c) Number of shares as to which such person has:
 - (i) sole power to vote or to direct the vote
0
 - (ii) shared power to vote or to direct the vote
850,773
 - (iii) sole power to dispose or to direct the disposition
of 0
 - (iv) shared power to dispose or to direct the disposition
of 850,773

Opportunities Portfolio GP serves as the general partner of Opportunities Fund and has the authority to dispose of and vote the shares of Common Stock directly owned by Opportunities Fund. Opportunities Portfolio GP does not directly own any shares of Common Stock.

Based on Rule 13d-3 of the Act, Opportunities Portfolio GP may be deemed to beneficially own the shares of Common Stock directly held by Opportunities Fund.

F. VGE

- (a) Amount beneficially owned: 2,072,247
- (b) Percent of class: 1.2%
- (c) Number of shares as to which such person has:
 - (i) sole power to vote or to direct the vote
0
 - (ii) shared power to vote or to direct the vote
2,072,247
 - (iii) sole power to dispose or to direct the disposition
of 0
 - (iv) shared power to dispose or to direct the disposition
of 2,072,247

VGE has the authority to dispose of and vote the shares of Common Stock directly owned by it, which power may be exercised by its general partner, VGP, and by VGI, an affiliate of VGP, which provides managerial services to VGE.

G. VGEII

- (a) Amount beneficially owned: 121,534
- (b) Percent of class: 0.1%
- (c) Number of shares as to which such person has:
 - (i) sole power to vote or to direct the vote
0
 - (ii) shared power to vote or to direct the vote
121,534
 - (iii) sole power to dispose or to direct the disposition
of 0
 - (iv) shared power to dispose or to direct the disposition
of 121,534

VGEII has the authority to dispose of and vote the shares of Common Stock directly owned by it, which power may be exercised by its general partner, VGP, and by VGI, an affiliate of VGP, which provides managerial services to VGEII.

H. VGEIII

- (a) Amount beneficially owned: 3,883,173
- (b) Percent of class: 2.2%
- (c) Number of shares as to which such person has:
 - (i) sole power to vote or to direct the vote
0
 - (ii) shared power to vote or to direct the vote
3,883,173
 - (iii) sole power to dispose or to direct the disposition
of 0
 - (iv) shared power to dispose or to direct the disposition
of 3,883,173

VGEIII has the authority to dispose of and vote the shares of Common Stock directly owned by it, which power may be exercised by its investment manager, VGP, and by VGI, an affiliate of VGP, which provides managerial services to VGEIII. Viking Global Equities III Ltd. (a Cayman Islands exempted company) invests substantially all of its assets through VGEIII.

I. VLFM

- (a) Amount beneficially owned: 2,734,625
- (b) Percent of class: 1.6%
- (c) Number of shares as to which such person has:
 - (i) sole power to vote or to direct the vote
0
 - (ii) shared power to vote or to direct the vote
2,734,625
 - (iii) sole power to dispose or to direct the disposition
of 0
 - (iv) shared power to dispose or to direct the disposition
of 2,734,625

VLFM has the authority to dispose of and vote the shares of Common Stock directly owned by it, which power may be exercised by its investment manager, VLFGP, and by VGI, an affiliate of VLFGP, which provides managerial services to VLFM. Viking Long Fund LP (a Delaware limited partnership) and Viking Long Fund III Ltd. (a Cayman Islands exempted company), through its investment in Viking Long Fund Intermediate LP (a Cayman Islands limited partnership), invest substantially all of their assets through VLFM.

J. Opportunities Fund

- (a) Amount beneficially owned: 850,773
- (b) Percent of class: 0.5%
- (c) Number of shares as to which such person has:
 - (i) sole power to vote or to direct the vote
0
 - (ii) shared power to vote or to direct the vote
850,773
 - (iii) sole power to dispose or to direct the disposition
of 0
 - (iv) shared power to dispose or to direct the disposition
of 850,773

Opportunities Fund has the authority to dispose of and vote the shares of Common Stock directly owned by it, which power may be exercised by its general partner, Opportunities Portfolio GP, and by VGI, an affiliate of Opportunities Portfolio GP, which provides managerial services to Opportunities Fund. Viking Global Opportunities LP (a Delaware limited partnership) and Viking Global Opportunities III LP

(a Cayman Islands exempted limited partnership), through its investment in Viking Global Opportunities Intermediate LP (a Cayman Islands exempted limited partnership), invest substantially all of their assets in Viking Global Opportunities Master LP (a Cayman Islands exempted limited partnership), which in turn invests through Opportunities Fund.

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CUSIP No. 912909108

- K. O. Andreas Halvorsen, David C. Ott and Rose S. Shabet
- (a) Amount beneficially owned: 9,662,352
 - (b) Percent of class: 5.5%
 - (c) Number of shares as to which such person has:
 - (i) sole power to vote or to direct the vote
0
 - (ii) shared power to vote or to direct the vote
9,662,352
 - (iii) sole power to dispose or to direct the disposition
of 0
 - (iv) shared power to dispose or to direct the disposition
of 9,662,352

Mr. Halvorsen, Mr. Ott and Ms. Shabet, as Executive Committee Members of Viking Global Partners LLC, general partner of VGI ("VGPL"), VGP, VLFGP and Opportunities GP, have shared authority to dispose of and vote the shares of Common Stock beneficially owned by VGI, VGP, VLFGP and Opportunities GP. None of Mr. Halvorsen, Mr. Ott and Ms. Shabet directly owns any shares of Common Stock.

Based on Rule 13d-3 of the Act, each may be deemed to beneficially own the shares of Common Stock directly held by VGE, VGE II, VGEIII, VLFM and Opportunities Fund.

- ITEM 5. OWNERSHIP OF FIVE PERCENT OR LESS OF A CLASS.
If this statement is being filed to report the fact that as of the date hereof the Reporting Persons has ceased to be the beneficial owner of more than five percent of the class of securities, check the following.[]
- ITEM 6. OWNERSHIP OF MORE THAN FIVE PERCENT ON BEHALF OF ANOTHER PERSON.
Yes, see Item 4.
- ITEM 7. IDENTIFICATION AND CLASSIFICATION OF THE SUBSIDIARY WHICH ACQUIRED THE SECURITY BEING REPORTED ON BY THE PARENT HOLDING COMPANY.
Not applicable.
- ITEM 8. IDENTIFICATION AND CLASSIFICATION OF MEMBERS OF THE GROUP.
Not applicable.
- ITEM 9. NOTICE OF DISSOLUTION OF GROUP.
Not applicable.
- ITEM 10. CERTIFICATION. (if filing pursuant to Rule 13d-1(c))
By signing below each Reporting Person certifies that, to the best of its knowledge and belief, the securities referred to above were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and not held in connection with or as a participant in any transaction having that purpose or effect.

Schedule 13G

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CUSIP No. 912909108

SIGNATURES

After reasonable inquiry and to the best of our knowledge and belief, the undersigned certify that the information set forth in this statement is true, complete and correct.

DATED: March 9, 2018

/s/ O. ANDREAS HALVORSEN

By: O. Andreas Halvorsen - individually and as an Executive Committee Member of VIKING GLOBAL PERFORMANCE LLC, on behalf of itself and VIKING GLOBAL EQUITIES LP, VIKING GLOBAL EQUITIES II LP and VGE III PORTFOLIO LTD., and as an Executive Committee Member of Viking Global Partners LLC, on behalf of

VIKING GLOBAL INVESTORS LP, and as
an Executive Committee Member of
VIKING LONG FUND GP LLC, on behalf of itself
and VIKING LONG FUND MASTER LTD., and as
an Executive Committee Member of
VIKING GLOBAL OPPORTUNITIES GP LLC, on behalf
of itself and VIKING GLOBAL OPPORTUNITIES PORTFOLIO GP LLC and
VIKING GLOBAL OPPORTUNITIES LIQUID PORTFOLIO SUB-MASTER LP

/s/ DAVID C. OTT

By: David C. Ott - individually and
as an Executive Committee Member of
VIKING GLOBAL PERFORMANCE LLC, on behalf
of itself and VIKING GLOBAL EQUITIES LP,
VIKING GLOBAL EQUITIES II LP and VGE III PORTFOLIO LTD.,
and as an Executive Committee Member of
Viking Global Partners LLC, on behalf of
VIKING GLOBAL INVESTORS LP, and as

an Executive Committee Member of
VIKING LONG FUND GP LLC, on behalf of itself
and VIKING LONG FUND MASTER LTD., and as
an Executive Committee Member of
VIKING GLOBAL OPPORTUNITIES GP LLC, on behalf
of itself and VIKING GLOBAL OPPORTUNITIES PORTFOLIO GP LLC and
VIKING GLOBAL OPPORTUNITIES LIQUID PORTFOLIO SUB-MASTER LP

/s/ ROSE S. SHABET

By: Rose S. Shabet - individually and
as an Executive Committee Member of
VIKING GLOBAL PERFORMANCE LLC, on behalf
of itself and VIKING GLOBAL EQUITIES LP,
VIKING GLOBAL EQUITIES II LP and VGE III PORTFOLIO LTD.,
and as an Executive Committee Member of
Viking Global Partners LLC, on behalf of
VIKING GLOBAL INVESTORS LP, and as

an Executive Committee Member of
VIKING LONG FUND GP LLC, on behalf of itself
and VIKING LONG FUND MASTER LTD., and as
an Executive Committee Member of
VIKING GLOBAL OPPORTUNITIES GP LLC, on behalf
of itself and VIKING GLOBAL OPPORTUNITIES PORTFOLIO GP LLC and
VIKING GLOBAL OPPORTUNITIES LIQUID PORTFOLIO SUB-MASTER LP

Schedule 13G

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CUSIP No. 912909108

EXHIBIT A - JOINT FILING AGREEMENT

This joint filing agreement is made and entered into as of
this 9th day of March, 2018, by and among Viking Global Investors LP,
Viking Global Performance LLC, Viking Global Equities LP, Viking Global
Equities II LP, VGE III Portfolio Ltd., Viking Long Fund GP LLC, Viking Long
Fund Master Ltd., Viking Global Opportunities GP LLC, Viking Global
Opportunities Portfolio GP LLC, Viking Global Opportunities Liquid Portfolio
Sub-Master LP, O. Andreas Halvorsen, David C. Ott and Rose S. Shabet.

The parties hereby agree to jointly prepare and file a Schedule 13G
with respect to United States Steel Corporation, as well as any amendments
thereto, pursuant to the Securities Exchange Act of 1934, as amended.

IN WITNESS WHEREOF, the parties hereto have executed this agreement
as of the date first set forth above.

Dated: March 9, 2018

/s/ O. ANDREAS HALVORSEN

By: O. Andreas Halvorsen - individually and
as an Executive Committee Member of
VIKING GLOBAL PERFORMANCE LLC, on behalf
of itself and VIKING GLOBAL EQUITIES LP,
VIKING GLOBAL EQUITIES II LP and VGE III PORTFOLIO LTD.,
and as an Executive Committee Member of
Viking Global Partners LLC, on behalf of
VIKING GLOBAL INVESTORS LP, and as

an Executive Committee Member of
VIKING LONG FUND GP LLC, on behalf of itself
and VIKING LONG FUND MASTER LTD., and as
an Executive Committee Member of
VIKING GLOBAL OPPORTUNITIES GP LLC, on behalf
of itself and VIKING GLOBAL OPPORTUNITIES PORTFOLIO GP LLC and
VIKING GLOBAL OPPORTUNITIES LIQUID PORTFOLIO SUB-MASTER LP

/s/ DAVID C. OTT

By: David C. Ott - individually and
as an Executive Committee Member of
VIKING GLOBAL PERFORMANCE LLC, on behalf
of itself and VIKING GLOBAL EQUITIES LP,
VIKING GLOBAL EQUITIES II LP and VGE III PORTFOLIO LTD.,
and as an Executive Committee Member of
Viking Global Partners LLC, on behalf of
VIKING GLOBAL INVESTORS LP, and as

an Executive Committee Member of
VIKING LONG FUND GP LLC, on behalf of itself
and VIKING LONG FUND MASTER LTD., and as
an Executive Committee Member of
VIKING GLOBAL OPPORTUNITIES GP LLC, on behalf
of itself and VIKING GLOBAL OPPORTUNITIES PORTFOLIO GP LLC and
VIKING GLOBAL OPPORTUNITIES LIQUID PORTFOLIO SUB-MASTER LP

/s/ ROSE S. SHABET

By: Rose S. Shabet - individually and
as an Executive Committee Member of
VIKING GLOBAL PERFORMANCE LLC, on behalf
of itself and VIKING GLOBAL EQUITIES LP,
VIKING GLOBAL EQUITIES II LP and VGE III PORTFOLIO LTD.,
and as an Executive Committee Member of
Viking Global Partners LLC, on behalf of
VIKING GLOBAL INVESTORS LP, and as

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VIKING LONG FUND GP LLC, on behalf of itself
and VIKING LONG FUND MASTER LTD., and as
an Executive Committee Member of
VIKING GLOBAL OPPORTUNITIES GP LLC, on behalf
of itself and VIKING GLOBAL OPPORTUNITIES PORTFOLIO GP LLC and
VIKING GLOBAL OPPORTUNITIES LIQUID PORTFOLIO SUB-MASTER LP