
**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, DC 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): May 2, 2016

United States Steel Corporation

(Exact name of registrant specified in its charter)

Delaware 001-16811
(State or Other Jurisdiction
Of Incorporation)

25-1897152

(Commission
File Number)

(IRS Employer
Identification No.)

600 Grant Street
Pittsburgh, PA 15219-2800
(Address of principal executive offices, zip code)

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

Not applicable
(Former name or former address, if changed since last report)

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 7.01 REGULATION FD
DISCLOSURE**

The following information was provided by United States Steel Corporation (the "Company") to certain "qualified institutional buyers" in an offering memorandum related to the private placement of \$500 million aggregate principal amount of senior secured notes due 2021.

As of March 31, 2016, the book value of the fixtures, real estate, machinery and equipment included in the collateral was approximately \$2.2 billion. The collateral includes, but is not limited to, all of the Company's general intangibles, intellectual property and intellectual property licenses, equipment, letter of credit rights, investment property, along with certain fixtures and owned real property. No appraisal of the value of the collateral has been made in connection with the offering, and the value of the collateral in the event of liquidation will depend on market and economic conditions, the availability of buyers and other factors. The fair market value of the collateral may differ from the book value as of the date of the offering or in the future.

For the twelve months ended March 31, 2016, our non-guarantor subsidiaries represented approximately 30% of our net sales, approximately 47% of our operating loss and approximately 147% of our Adjusted EBITDA (as defined and as calculated in our quarterly report on Form 10-Q filed with the Securities and Exchange Commission on April 27, 2016) loss on a consolidated basis. As of March 31, 2016, our non-guarantor subsidiaries represented approximately 42% of our total assets and had approximately \$1.2 billion of total liabilities (including trade payables but excluding intercompany liabilities), all of which would have been structurally senior to the notes.

The notes proposed to be offered have not been registered under the Securities Act of 1933, as amended (the "Securities Act"), or any state securities laws and may not be offered or sold in the United States or to any U.S. persons absent registration under the Securities Act, or pursuant to an applicable exemption from, or in a transaction not subject to, the registration requirements of the Securities Act and applicable state securities laws. The notes will be offered only to "qualified institutional buyers" under Rule 144A of the Securities Act or, outside the United States, to persons other than "U.S. persons" in compliance with Regulation S under the Securities Act.

ITEM 8.01. OTHER EVENTS.

On May 2, 2016, the Company issued a press release, a copy of which is furnished as Exhibit 99.1.

ITEM 9.01. FINANCIAL STATEMENTS AND EXHIBITS.

(d) Exhibits.

Exhibit Number	Description
99.1	Press release, dated May 2, 2016

SIGNATURES

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 thereunto duly authorized.

UNITED STATES STEEL CORPORATION

By: /s/ Colleen M. Darragh

Colleen M. Darragh
Vice President and Controller

Dated: May 2, 2016

EXHIBIT INDEX

<u>Exhibit Number</u>	<u>Description</u>
99.1	Press release, dated May 2, 2016

**CONTACTS:**

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FOR IMMEDIATE RELEASE

UNITED STATES STEEL CORPORATION ANNOUNCES PROPOSED SENIOR SECURED NOTES OFFERING

PITTSBURGH, May 2, 2016 - United States Steel Corporation (NYSE: X) today announced its intention to offer, subject to market and other conditions, \$500 million aggregate principal amount of senior secured notes due 2021.

The Company intends to use the net proceeds from the offering for the repayment of outstanding debt, focusing on near-term maturities, and any remaining proceeds for general corporate purposes.

The notes proposed to be offered have not been registered under the Securities Act of 1933, as amended (the "Securities Act"), or any state securities laws and may not be offered or sold in the United States or to any U.S. persons absent registration under the Securities Act, or pursuant to an applicable exemption from, or in a transaction not subject to, the registration requirements of the Securities Act and applicable state securities laws. The notes will be offered only to "qualified institutional buyers" under Rule 144A of the Securities Act or, outside the United States, to persons other than "U.S. persons" in compliance with Regulation S under the Securities Act.

www.ussteel.com

United States Steel Corporation

This press release is issued pursuant to Rule 135c of the Securities Act, is for informational purposes only and shall not constitute an offer to sell nor the solicitation of an offer to buy the notes or any other securities. The offering of the notes will not be made to any person in any jurisdiction in which the offer, solicitation or sale is unlawful.

Cautionary Statement

All statements included in this press release, other than historical information or statements of historical fact, are "forward-looking statements" within the meaning of Section 27A of the Securities Act of 1933 and Section 21E of the Securities Exchange Act of 1934. Words such as, but not limited to, "believes," "expects," "anticipates," "estimates," "intends," "plans," "could," "may," "will," "should," and similar expressions are intended to identify forward-looking statements. All forward-looking statements rely on a number of assumptions, estimates and data concerning future results and events and are subject to a number of uncertainties and other factors, many of which are outside the Company's control that could cause actual results to differ materially from those reflected in such statements. Accordingly, U. S. Steel cautions that the forward-looking statements contained herein are qualified by these and other important factors and uncertainties that could cause results to differ materially from those reflected by such statements. For more information on the potential factors, please review U. S. Steel's filings with the SEC, including, but not limited to, U. S. Steel's Annual Report on Form 10-K, its Quarterly Reports on Form 10-Q and its Current Reports on Form 8-K.

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United States Steel Corporation

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