

OMB APPROVAL	
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STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

1. Name and Address of Reporting Person * <u>Matthews Douglas R</u> (Last) (First) (Middle) <u>600 GRANT STREET, 61ST FLOOR</u> (Street) <u>PITTSBURGH PA 15219</u> (City) (State) (Zip)	2. Issuer Name and Ticker or Trading Symbol <u>UNITED STATES STEEL CORP [X]</u>	5. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director 10% Owner Officer (give title below) Other (specify below) <u>Sr VP - N American Flat-Rolled</u>
	3. Date of Earliest Transaction (Month/Day/Year) <u>05/27/2014</u>	
4. If Amendment, Date of Original Filed (Month/Day/Year)		

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)		4. Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	V	Amount	(A) or (D)	Price			
United States Steel Corporation Common Stock ⁽¹⁾	05/27/2014		A		9,180	A	\$0.00	43,106	D	
United States Steel Corporation Common Stock	05/28/2014		F		1,197	D	\$23.89	41,909	D	
United States Steel Corporation Common Stock								4,784.05	I	By 401(k) Plan

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)	8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)	
				Code	V	(A)	(D)	Date Exercisable	Expiration Date						Title
Stock Option ⁽²⁾	\$24.285	05/27/2014		A		22,450		(3)	05/27/2024	Common Stock	22,450	\$0.00	22,450	D	

Explanation of Responses:

- Restricted stock unit (RSU) vests ratably over three years, one-third on each of the first, second and third grant date anniversaries. RSUs are payable in stock only.
- United States Steel Corporation Common Stock
- Option grant vests ratably over three years, one-third on each of the first, second and third grant date anniversaries.

Remarks:

J. J. Moran by Power of Attorney 05/29/2014

** Signature of Reporting Person Date

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

* If the form is filed by more than one reporting person, see Instruction 4 (b)(v).

** Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.

POWER OF ATTORNEY

The undersigned hereby authorizes and designates each of S. R. Folsom, J. A. Napoli, J. J. Moran and A. T. Cicchino (the "Attorneys") as his or her fully authorized attorney for the purpose of signing and filing on behalf of the undersigned all forms which are permitted or required to be filed pursuant to Section 16 of the Securities Exchange Act of 1934 (the "Forms") concerning the undersigned's interest in securities of United States Steel Corporation ("USS") and/or the undersigned's status with respect to USS. This Power of Attorney authorizes each of the Attorneys to sign and file the forms on behalf of the undersigned from the date hereof until the undersigned ceases to be subject to Section 16 of the Securities Exchange Act of 1934 by virtue of having been a director or officer of USS.

/s/ Douglas R. Matthews

Date: 05/13/2014