

**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 21, 2024

United States Steel Corporation
(Exact Name of Registrant as Specified in Charter)

Delaware
(State or Other Jurisdiction
of Incorporation)

1-16811
(Commission
File Number)

25-1897152
(I.R.S. Employer
Identification No.)

600 Grant Street,
Pittsburgh, PA 15219-2800
(Address of Principal Executive Offices, and Zip Code)

(412) 433-1121
Registrant's Telephone Number, Including Area Code

(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 *see* General Instruction A.2. below):

- Written communication 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 communication pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communication pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Securities registered pursuant to Section 12(b) of the Act:

Title of each class	Trading Symbol(s)	Name of each exchange on which registered
Common Stock	X	New York Stock Exchange
Common Stock	X	Chicago Stock Exchange

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (17 CFR §230.405) or Rule 12b-2 of the Securities Exchange Act of 1934 (17 CFR §240.12b-2).

Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.

Item 7.01. Regulation FD Disclosure

On May 21, 2024, United States Steel Corporation issued a press release titled "United States Steel's Board of Directors 'Corrects the Record' on Transaction with Nippon Steel." A copy of that press release is attached hereto as Exhibit 99.1.

In accordance with General Instruction B.2 of Form 8-K, the information contained in Item 7.01 and the press release attached herewith are being furnished and shall not be deemed "filed" for purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), or otherwise subject to the liabilities of that section, nor shall such information and exhibits be incorporated by reference into any filing under the Securities Act of 1933, as amended, or the Exchange Act, except as shall be expressly set forth by specific reference in such a filing.

Item 9.01. Financial Statements and Exhibits

(d) Exhibits:

Exhibit No. Description

SIGNATURE

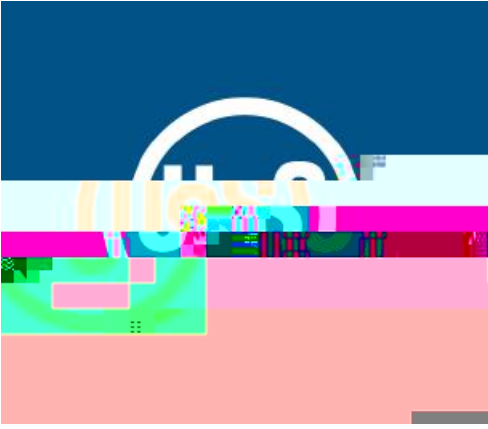
Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

UNITED STATES STEEL CORPORATIONBy /s/ Manpreet S. Grewal

Manpreet S. Grewal

Vice President, Controller & Chief Accounting Officer

Dated: May 21, 2024



U. S. Steel Media Relations
T - (412) 433-1300
E - media@uss.com

FOR IMMEDIATE RELEASE

United States Steel’s Board of Directors
“Corrects the Record” on Transaction with
Nippon Steel

The all-cash offer delivers significant value for investors and provides job security, growth and opportunity for employees, communities and other stakeholders.

PITTSBURGH May 21, 2024 – The Board of Directors of U. S. Steel (NYSE: X) today published a letter in response to the “long-running misinformation campaign” regarding the pending all-cash transaction with Nippon Steel Corporation (NSC).

Citing the imperative to “correct the record,” the letter outlines multiple benefits of NSC’s investment in U. S. Steel. The full text of the letter is below and also on <https://www.bestdealforamericansteel.com>:

Dear U. S. Steel Investors, Employees, Stakeholders and Other Interested Parties,

It is not often that the full Board of Directors releases a communication to stakeholders outside of significant breaking news, but unfortunately, we have found ourselves in the midst of a long-running misinformation campaign targeting our company, our investors, our employees and our business partners. For that reason, we must correct the record.

As has been disclosed and widely reported on, following a robust and lengthy strategic alternatives review process, we approved an all-cash transaction with Nippon Steel Corporation (NSC). The transaction delivers significant value for our investors, as was validated by their overwhelming approval on April 12. It also importantly provides job security, growth and opportunity for our employees, our communities and other stakeholders. It’s a clear win-win-win.

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www.ussteel.com

United States Steel Corporation

NEWS RELEASE

The investment by NSC has been under attack since day one by one of our competitors and unsuccessful bidder – Cleveland-Cliffs – who have been sowing misinformation to our stakeholders in a relentless and unbridled effort to derail the transaction. While Cleveland-Cliffs is pushing false rumors to influence the market into believing we are working to unwind the transaction, nothing could be further from the truth. Both NSC and U. S. Steel remain as fully committed as ever to completing the transaction that will protect and grow U. S. Steel for generations to come, bolster competition and innovation in the American steel industry for the benefit of American consumers and enhance U.S. national security.

Cleveland-Cliffs participated in our strategic review process as a bidder and potential partner. Throughout the process, we – the Board, our management team and advisors – engaged respectfully and fairly with Cleveland-Cliffs. Their offers and the corresponding risks and benefits were comprehensively assessed and considered. In the end, the NSC transaction was superior and offered the most participation and value to all stakeholders. Ameroteomphree mettheostding rior elye tecipaost S. naato cAmeneratisher fe thntntrly with

Company also maintains competitively advantaged iron ore production and has an annual raw steelmaking capability of 22.4 million net tons. U. S. Steel is headquartered in Pittsburgh, Pennsylvania, with world-class operations across the United States and in Central Europe. For more information, please visit www.ussteel.com.