

UNITED STATES STEEL CORP
Form S-8
May 22, 2014

As filed with the Securities and Exchange Commission on May 22, 2014

Registration Statement No. 333-

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

FORM S-8
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

UNITED STATES STEEL CORPORATION
(Exact Name of Registrant as Specified in its Charter)

DELAWARE
(State or Other Jurisdiction of
Incorporation or Organization)
600 GRANT STREET
PITTSBURGH, PA 15219-2800
(Address of Principal Executive Offices)

25-1897152
(I.R.S. Employer
Identification Number)

United States Steel Corporation 2005 Stock Incentive Plan, as amended and restated
(Full Title of Plan)

Joseph A. Napoli, Esq.
Corporate Secretary & Assistant General Counsel
United States Steel Corporation
600 Grant Street, Pittsburgh, PA 15219-2800
(Name and Address of Agent for Service)
(412) 433-1121
(Telephone Number, Including Area Code, of Agent for Service)

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

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|-------------------------|------------------------------------------------------------------------|---------------------------|--------------------------|
| Large accelerated filer | <input checked="" type="checkbox"/> | Accelerated filer | <input type="checkbox"/> |
| Non-accelerated filer | <input type="checkbox"/> (Do not check if a smaller reporting company) | Smaller reporting company | <input type="checkbox"/> |

 CALCULATION OF REGISTRATION FEE

| Title of Securities to be Registered | Amount to be Registered (1) | Proposed Maximum Offering Price per Share (2) | Proposed Maximum Aggregate Offering Price (2) | Amount of Registration Fee (2) |
|------------------------------------------|-----------------------------------|--------------------------------------------------------|--------------------------------------------------------|-----------------------------------|
| Common Stock, par value \$1.00 per share | 5,800,000 | \$23.91 | \$138,678,000 | \$17,861.73 |

Represents the additional shares reserved for issuance under the United States Steel Corporation 2005 Stock Incentive Plan, as amended and restated. Pursuant to Rule 416 under the Securities Act of 1933, as amended, this registration statement also covers additional shares of common stock that may become issuable as a result of stock dividends, stock splits or similar transactions.

(1) Estimated solely for purposes of calculating the registration fee pursuant to Rules 457(c) and (h) under the Securities Act of 1933, as amended, on the basis of the average of the high and low sale prices for common stock of United States Steel Corporation as reported on the New York Stock Exchange on May 20, 2014.

EXPLANATORY NOTE

This Registration Statement is being filed on Form S-8 by the registrant, United States Steel Corporation (the "Corporation"), for the purpose of registering 5,800,000 additional shares of common stock to be issued under the United States Steel Corporation's 2005 Stock Incentive Plan, Amended and Restated through April 29, 2014 (the "Plan"). The contents of the previous Registration Statements on Form S-8 filed with the U. S. Securities and Exchange Commission (the "Commission") on May 25, 2005 (File No. 333-125221) and May 13, 2010 (File No. 333-166787) (the "Prior Registration Statements") are hereby incorporated by reference into this Registration Statement and made a part hereof in accordance with General Instruction E of Form S-8.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

In addition to the Prior Registration Statements, the following documents have been filed by the Corporation with the Commission under the Securities Exchange Act of 1934, as amended (the "Exchange Act"), File No. 001-16811, and are hereby incorporated by reference into this Registration Statement:

- the Corporation's Annual Report on Form 10-K for the fiscal year ended December 31, 2013, filed with the Commission on February 25, 2014;
- the Corporation's Quarterly Report on Form 10-Q for the quarter ended March 31, 2014, filed with the Commission on April 30, 2014;
- the Corporation's Current Reports on Form 8-K filed with the Commission on January 31, 2014, March 3, 2014, April 30, 2014, May 1, 2014 and May 22, 2014 (in each case to the extent filed and not furnished); and
- the description of the Corporation's common stock set forth in the Registration Statement on Form 8-A/A, filed with the Commission on December 31, 2001.

All documents filed by the Corporation with the Commission pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act subsequent to the date of this Registration Statement and prior to the filing of a post-effective amendment to this Registration Statement indicating that all securities offered hereby have been sold or that de-registers all securities then remaining unsold, shall be deemed to be incorporated in this Registration Statement by reference and to be a part hereof from the date of filing of such documents. Any statement contained in this Registration Statement, in an amendment hereto, or in a document incorporated by reference herein, shall be deemed modified or superseded for purposes of this Registration Statement to the extent that a statement contained herein, in any subsequently filed supplement to this Registration Statement, or any document that is also incorporated by reference herein, modifies or supersedes such statement. Any statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Registration Statement.

Item 5. Interests of Named Experts and Counsel

Joseph A. Napoli, Corporate Secretary and Assistant General Counsel of United States Steel Corporation, who is passing on the validity of the common stock offered pursuant to the Plan, is an employee of the Corporation and receives awards under the Plan. Mr. Napoli currently owns 4,871 shares of common stock of the Corporation; holds options to purchase a total of 11,753 shares of the Corporation's common stock; and owns 6,721 unvested restricted stock units.

Item 6. Indemnification of Directors and Officers

Article V of the Amended and Restated By-Laws of the Corporation provides that the Corporation shall indemnify to the fullest extent permitted by law any person who is made or is threatened to be made a party or is involved in any action, suit, or proceeding whether civil, criminal, administrative or investigative by reason of the fact that he is or was a director, officer, employee or agent of the Corporation or is or was serving at the request of

the Corporation as an officer, director, employee or agent of another corporation, partnership, joint venture, trust, enterprise, or nonprofit entity. (The Corporation's Amended and Restated By-Laws were filed as Exhibit 3.1 to its Form 8-K filed on January 31, 2014.)

Item 8. Exhibits

The following documents are filed as exhibits to this Registration Statement:

| Exhibit Number | Exhibit |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 5 | Opinion and Consent of Joseph A. Napoli |
| 23(a) | Consent of PricewaterhouseCoopers LLP |
| 23(b) | Consent of Joseph A. Napoli, contained in the opinion of counsel filed as Exhibit 5 hereto |
| 24 | Powers of Attorney |
| 99.1 | 2005 Stock Incentive Plan Amended and Restated through April 29, 2014 (incorporated by reference to Appendix A to the Corporation's Definitive Proxy Statement on Schedule 14A filed on March 14, 2014) |

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the city of Pittsburgh, Commonwealth of Pennsylvania, on May 22, 2014.

UNITED STATES STEEL CORPORATION

By: /S/ Gregory A. Zovko
Gregory A. Zovko
Vice President & Controller

Pittsburgh, Pennsylvania

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities indicated on May 22, 2014.

| Signature | Title |
|------------------------------------------|---------------------------------------------------------------------------------------|
| * Mario Longhi | President and Chief Executive Officer and Director (Principal Executive Officer) |
| /S/ David R. Burritt David R. Burritt | Executive Vice President and Chief Financial Officer (Principal Financial Officer) |
| /S/ Gregory A. Zovko Gregory A. Zovko | Vice President & Controller (Controller) |
| * David S. Sutherland | Chairman of the Board |
| * Dan O. Dinges | Director |
| * John G. Drosdick | Director |
| * Richard A. Gephardt | Director |
| * John J. Engel | Director |
| * Murry S. Gerber | Director |
| * Thomas W. LaSorda | Director |
| * Charles R. Lee | Director |
| * Robert McDonald | Director |
| * Glenda G. McNeal | Director |
| * Seth E. Schofield | Director |
| * Patricia A. Tracey | Director |
| /S/ Gregory A. Zovko Gregory A. Zovko | |

Attorney in Fact for the individuals
noted above with an asterisk