UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

SCHEDULE 14A

Proxy Statement Pursuant to Section 14(a) of the Securities Exchange Act of 1934

Filed by the Registrant X

Filed by a Party other than the Registrant

Check the appropriate box:

- Preliminary Proxy Statement
- Confidential, for Use of the Commission Only (as permitted by Rule 14a-6(e)(2))
- Definitive Proxy Statement
- Definitive Additional Materials
- X Soliciting Material under §240.14a-12

United States Steel Corporation

(Name of Registrant as Specified In Its Charter)

(Name of Person(s) Filing Proxy Statement, if other than the Registrant)

Payment of Filing Fee (Check the appropriate box):

- x No fee required.
- Fee paid previously with preliminary materials.
- Fee computed on table in exhibit required by Item 25(b) per Exchange Act Rules 14a-6(i)(1) and 0-11

E-mail from "Office of the CEO" account to all employees:

Subject: The Facts About Our Transaction with Nippon Steel

TO: All Employees

DATE: Feb. 6, 2024

Dear Colleagues,

In the weeks since the announcement of our terrific transaction with Nippon Steel, many of you have asked questions about timing, process, and other matters related to the closing of the deal. In this video, I answer these questions and lay out the facts about our path to closing the transaction.

Please take a few minutes to watch the video, and then get back to work ... safely.

Best.

Dave

TRANSCRIPT: David Burritt - Video to Employees of U. S. Steel, 2-6-2024

Hi everybody.

I want to begin by thanking you for your hard work and your continued embodiment of our S.T.E.E.L. Principles. Your focus on safety, environmental excellence, delighting customers, and serving our communities is truly remarkable.

These are exciting times for all of us at U. S. Steel. Our transaction with Nippon Steel, or NSC, is going to take our business to new heights.

Now, I know there is a lot of speculation and distraction out there. I get it: it's noisy! But we must make sure the noise never distracts us from always putting safety first.

