

IN THE ONTARIO SUPERIOR COURT OF JUSTICE  
(COMMERCIAL LIST)

IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT, R.S.C.  
1985, c. C-36, AS AMENDED (the "CCAA")

AND IN THE MATTER OF A PROPOSED PLAN OF COMPROMISE OR ARRANGEMENT  
WITH RESPECT TO U. S. STEEL CANADA INC. ("USSC")

**NOTICE TO CERTAIN ACTIVE & RETIRED BENEFICIARIES**

On September 16, 2014, USSC commenced court-supervised restructuring proceedings under the CCAA pursuant to an Order (the "**Initial Order**") of the Ontario Superior Court of Justice (Commercial List) (the "**Court**"). Ernst & Young Inc. has been appointed by the Court as monitor in USSC's CCAA proceedings ("**Monitor**").

TAKE NOTICE THAT, pursuant to an Order of the Court dated October 8, 2014:

1. Mr. Gary Dallin, Mr. George Hanson, Mr. Paul Wendling, Mr. Pat Mosseau, Mr. Ronald McClure and Mr. Frank Dalimonte (the "**Representatives**") were appointed as representatives, in the CCAA Proceedings of USSC, of all individuals who are beneficiaries of certain USSC registered pension plans, the Opportunity group registered retirement savings plan, retirement benefit contract arrangements, retiring allowances and other post-employment benefits ("**OPEBs**") offered to employees and/or retirees who are not represented by the United Steelworkers of America (collectively, the "**Non-USW Active and Retiree Beneficiaries**") in respect of matters relating to such plans and OPEBS (the "**Non-USW Plans and OPEBs**") or changes to certain other compensation and employment matters in USSC's CCAA proceedings; and

2. Koskie Minsky LLP ("**Representative Counsel**") was appointed as representative counsel of the Representatives in relation to the Non-USW Plans and OPEBs or changes to certain other compensation and employment matters in the CCAA proceedings of USSC.

**IF YOU DO NOT WISH TO BE REPRESENTED in the CCAA proceedings of USSC by the Representatives and Representative Counsel, you must, before November 14, 2014, provide notice in writing to all the following persons, indicating that you wish to opt-out of such representation:**

**Ernst & Young Inc. - The Court Appointed Monitor of U.S. Steel  
Canada Inc.**  
P.O. Box 251  
222 Bay Street  
Toronto, ON, M5K1J7  
Canada  
Fax: 416-943-3300

Attention: Alex Morrison

**Koskie Minsky LLP**  
20 Queen Street West  
Suite 900, Box 52  
Toronto ON M5H 3R3  
Fax: (416) 977-3316

Attention: Andrew Hatnay

**McCarthy Tétrault LLP**  
Box 48, Suite 5300  
Toronto Dominion Bank Tower  
Toronto ON M5K 1E6  
Fax: 416-868-0673

Attention: James Gage

Persons requiring further information should review the website established by the Monitor  
<http://www.ey.com/ca/ussc> or call the Monitor's Hotline at 1-844-941-7764.