

Form 5500

Annual Return/Report of Employee Benefit Plan

OMB Nos. 1210-0110 1210-0089

2024

This Form is Open to Public Inspection

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

Complete all entries in accordance with the instructions to the Form 5500.

Part I Annual Report Identification Information

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

- A This return/report is for: [ ] a multiemployer plan [ ] a multiple-employer plan... [X] a single-employer plan [ ] a DFE... B This return/report is: [ ] the first return/report [ ] the final return/report... C If the plan is a collectively-bargained plan, check here... D Check box if filing under: [X] Form 5558 [ ] automatic extension... E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here...

Part II Basic Plan Information—enter all requested information

1a Name of plan UNITED STATES STEEL CORPORATION PLAN FOR LEGACY RETIREE INSURANCE BENEFITS
1b Three-digit plan number (PN) 511
1c Effective date of plan 12/31/2022
2a Plan sponsor's name (employer, if for a single-employer plan) UNITED STATES STEEL CORPORATION AND AFFILIATED COS.
2b Employer Identification Number (EIN) 25-1897152
2c Plan Sponsor's telephone number 412-433-4878
2d Business code (see instructions) 331110

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

Table with 4 columns: SIGN HERE, Signature of plan administrator, Date, Enter name of individual signing as plan administrator. Includes rows for employer/plan sponsor and DFE.

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Form 5500 (2024) v. 240311

<b>3a</b> Plan administrator's name and address <input type="checkbox"/> Same as Plan Sponsor  USS AND CARNEGIE PENSION FUND  600 GRANT STREET - ROOM 1681 PITTSBURGH, PA 15219-2800	<b>3b</b> Administrator's EIN 25-0851750  <b>3c</b> Administrator's telephone number 412-433-4878																				
<b>4</b> If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: <b>a</b> Sponsor's name <b>c</b> Plan Name	<b>4b</b> EIN  <b>4d</b> PN																				
<b>5</b> Total number of participants at the beginning of the plan year	<b>5</b> 3384																				
<b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ). <b>a(1)</b> Total number of active participants at the beginning of the plan year ..... <b>a(2)</b> Total number of active participants at the end of the plan year ..... <b>b</b> Retired or separated participants receiving benefits..... <b>c</b> Other retired or separated participants entitled to future benefits ..... <b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> ..... <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. .... <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> ..... <b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) ..... <b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) ..... <b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	<table border="1" style="width:100%; border-collapse: collapse;"> <tr><td style="width:10%;"><b>6a(1)</b></td><td></td></tr> <tr><td><b>6a(2)</b></td><td></td></tr> <tr><td><b>6b</b></td><td style="text-align: right;">2415</td></tr> <tr><td><b>6c</b></td><td></td></tr> <tr><td><b>6d</b></td><td style="text-align: right;">2415</td></tr> <tr><td><b>6e</b></td><td></td></tr> <tr><td><b>6f</b></td><td></td></tr> <tr><td><b>6g(1)</b></td><td></td></tr> <tr><td><b>6g(2)</b></td><td></td></tr> <tr><td><b>6h</b></td><td></td></tr> </table>	<b>6a(1)</b>		<b>6a(2)</b>		<b>6b</b>	2415	<b>6c</b>		<b>6d</b>	2415	<b>6e</b>		<b>6f</b>		<b>6g(1)</b>		<b>6g(2)</b>		<b>6h</b>	
<b>6a(1)</b>																					
<b>6a(2)</b>																					
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<b>6c</b>																					
<b>6d</b>	2415																				
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<b>6f</b>																					
<b>6g(1)</b>																					
<b>6g(2)</b>																					
<b>6h</b>																					
<b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....	<b>7</b>																				

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:

**b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:  
 4A 4B 4E

<b>9a</b> Plan funding arrangement (check all that apply) (1) <input checked="" type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input checked="" type="checkbox"/> General assets of the sponsor	<b>9b</b> Plan benefit arrangement (check all that apply) (1) <input checked="" type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input checked="" type="checkbox"/> General assets of the sponsor
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**10** Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

<b>a Pension Schedules</b> (1) <input type="checkbox"/> <b>R</b> (Retirement Plan Information) (2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) <input type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary (4) <input type="checkbox"/> <b>DCG</b> (Individual Plan Information) – Number Attached _____ (5) <input type="checkbox"/> <b>MEP</b> (Multiple-Employer Retirement Plan Information)	<b>b General Schedules</b> (1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information) (2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan) (3) <input checked="" type="checkbox"/> <b>A</b> (Insurance Information) – Number Attached <u>  2  </u> (4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information) (5) <input type="checkbox"/> <b>D</b> (DFE/Participating Plan Information) (6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules)
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**Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)**

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**11a** If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) .....  Yes  No

If "Yes" is checked, complete lines 11b and 11c.

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**11b** Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) .....  Yes  No

**11c** Enter the Receipt Confirmation Code for the 2024 Form M-1 annual report. If the plan was not required to file the 2024 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code \_\_\_\_\_

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<p><b>SCHEDULE A</b> <b>(Form 5500)</b></p> <p>Department of the Treasury Internal Revenue Service</p> <hr/> <p>Department of Labor Employee Benefits Security Administration</p> <hr/> <p>Pension Benefit Guaranty Corporation</p>	<p><b>Insurance Information</b></p> <p>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</p> <p>▶ <b>File as an attachment to Form 5500.</b></p> <p>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</p>	<p>OMB No. 1210-0110</p> <hr/> <p><b>2024</b></p> <hr/> <p><b>This Form is Open to Public Inspection</b></p>
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For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **12/31/2024**

<p><b>A</b> Name of plan <b>UNITED STATES STEEL CORPORATION PLAN FOR LEGACY RETIREE INSURANCE BENEFITS</b></p>	<p><b>B</b> Three-digit plan number (PN) ▶</p>	<p><b>511</b></p>
<p><b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>UNITED STATES STEEL CORPORATION AND AFFILIATED COS.</b></p>	<p><b>D</b> Employer Identification Number (EIN) <b>25-1897152</b></p>	

**Part I Information Concerning Insurance Contract Coverage, Fees, and Commissions** Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

**1 Coverage Information:**

**(a)** Name of insurance carrier  
**AETNA LIFE INSURANCE CO.**

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
06-6033492	60054	665599XX	2326	01/01/2024	12/31/2024

**2 Insurance fee and commission information.** Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

<b>(a)</b> Total amount of commissions paid	<b>(b)</b> Total amount of fees paid
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**3 Persons receiving commissions and fees.** (Complete as many entries as needed to report all persons).

**(a)** Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

**(a)** Name and address of the agent, broker, or other person to whom commissions or fees were paid

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(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

<b>Part II</b>	<b>Investment and Annuity Contract Information</b> Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.
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<b>4</b> Current value of plan's interest under this contract in the general account at year end .....	<b>4</b>	
<b>5</b> Current value of plan's interest under this contract in separate accounts at year end.....	<b>5</b>	

**6** Contracts With Allocated Funds:

**a** State the basis of premium rates ▶

<b>b</b> Premiums paid to carrier .....	<b>6b</b>	
<b>c</b> Premiums due but unpaid at the end of the year .....	<b>6c</b>	
<b>d</b> If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. .... Specify nature of costs ▶	<b>6d</b>	

**e** Type of contract: (1)  individual policies                      (2)  group deferred annuity  
(3)  other (specify) ▶

**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶

**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

**a** Type of contract: (1)  deposit administration                      (2)  immediate participation guarantee  
(3)  guaranteed investment                      (4)  other ▶

<b>b</b> Balance at the end of the previous year .....	<b>7b</b>	
<b>c</b> Additions: (1) Contributions deposited during the year .....	<b>7c(1)</b>	
	<b>7c(2)</b>	
	<b>7c(3)</b>	
	<b>7c(4)</b>	
	<b>7c(5)</b>	
(2) Dividends and credits.....		
(3) Interest credited during the year.....		
(4) Transferred from separate account .....		
(5) Other (specify below)..... ▶		
(6) Total additions .....	<b>7c(6)</b>	
<b>d</b> Total of balance and additions (add lines <b>7b</b> and <b>7c(6)</b> ) .....	<b>7d</b>	
<b>e</b> Deductions:		
	<b>7e(1)</b>	
	<b>7e(2)</b>	
	<b>7e(3)</b>	
	<b>7e(4)</b>	
(1) Disbursed from fund to pay benefits or purchase annuities during year .....		
(2) Administration charge made by carrier.....		
(3) Transferred to separate account .....		
(4) Other (specify below)..... ▶		
(5) Total deductions .....	<b>7e(5)</b>	
<b>f</b> Balance at the end of the current year (subtract line <b>7e(5)</b> from line <b>7d</b> ).....	<b>7f</b>	

**Part III Welfare Benefit Contract Information**  
 If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

**8** Benefit and contract type (check all applicable boxes)

- a**  Health (other than dental or vision)
- b**  Dental
- c**  Vision
- d**  Life insurance
- e**  Temporary disability (accident and sickness)
- f**  Long-term disability
- g**  Supplemental unemployment
- h**  Prescription drug
- i**  Stop loss (large deductible)
- j**  HMO contract
- k**  PPO contract
- l**  Indemnity contract
- m**  Other (specify) ▶

**9** Experience-rated contracts:

<b>a</b>	Premiums: (1) Amount received .....	<b>9a(1)</b>	
	(2) Increase (decrease) in amount due but unpaid .....	<b>9a(2)</b>	
	(3) Increase (decrease) in unearned premium reserve .....	<b>9a(3)</b>	
	(4) Earned ((1) + (2) - (3)) .....		<b>9a(4)</b>
<b>b</b>	Benefit charges (1) Claims paid .....	<b>9b(1)</b>	
	(2) Increase (decrease) in claim reserves .....	<b>9b(2)</b>	
	(3) Incurred claims (add (1) and (2)) .....		<b>9b(3)</b>
	(4) Claims charged .....		<b>9b(4)</b>
<b>c</b>	Remainder of premium: (1) Retention charges (on an accrual basis) --		
	(A) Commissions .....	<b>9c(1)(A)</b>	
	(B) Administrative service or other fees .....	<b>9c(1)(B)</b>	
	(C) Other specific acquisition costs .....	<b>9c(1)(C)</b>	
	(D) Other expenses .....	<b>9c(1)(D)</b>	
	(E) Taxes .....	<b>9c(1)(E)</b>	
	(F) Charges for risks or other contingencies .....	<b>9c(1)(F)</b>	
	(G) Other retention charges .....	<b>9c(1)(G)</b>	
	(H) Total retention .....		<b>9c(1)(H)</b>
	(2) Dividends or retroactive rate refunds. (These amounts were <input type="checkbox"/> paid in cash, or <input type="checkbox"/> credited.) .....		<b>9c(2)</b>
<b>d</b>	Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement .....		<b>9d(1)</b>
	(2) Claim reserves .....		<b>9d(2)</b>
	(3) Other reserves .....		<b>9d(3)</b>
<b>e</b>	Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).) .....		<b>9e</b>

**10** Nonexperience-rated contracts:

<b>a</b>	Total premiums or subscription charges paid to carrier .....	<b>10a</b>	1018698
<b>b</b>	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount. .... Specify nature of costs.	<b>10b</b>	

**Part IV Provision of Information**

**11** Did the insurance company fail to provide any information necessary to complete Schedule A? .....  Yes  No

**12** If the answer to line 11 is "Yes," specify the information not provided. ▶

**SCHEDULE A  
(Form 5500)**

Department of the Treasury  
Internal Revenue Service

Department of Labor  
Employee Benefits Security Administration  
Pension Benefit Guaranty Corporation

**Insurance Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

**2024**

**This Form is Open to Public Inspection**

For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **12/31/2024**

<b>A</b> Name of plan <b>UNITED STATES STEEL CORPORATION PLAN FOR LEGACY RETIREE INSURANCE BENEFITS</b>		<b>B</b> Three-digit plan number (PN) ▶ <b>511</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>UNITED STATES STEEL CORPORATION AND AFFILIATED COS.</b>		<b>D</b> Employer Identification Number (EIN) <b>25-1897152</b>

**Part I Information Concerning Insurance Contract Coverage, Fees, and Commissions** Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

**1 Coverage Information:**

**(a)** Name of insurance carrier  
**METROPOLITAN LIFE INSURANCE COMPANY**

<b>(b)</b> EIN	<b>(c)</b> NAIC code	<b>(d)</b> Contract or identification number	<b>(e)</b> Approximate number of persons covered at end of policy or contract year	<b>Policy or contract year</b>	
				<b>(f)</b> From	<b>(g)</b> To
<b>13-5581829</b>	<b>65978</b>	<b>144320</b>	<b>1039</b>	<b>01/01/2024</b>	<b>12/31/2024</b>

**2 Insurance fee and commission information.** Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

<b>(a)</b> Total amount of commissions paid	<b>(b)</b> Total amount of fees paid
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**3 Persons receiving commissions and fees.** (Complete as many entries as needed to report all persons).

**(a)** Name and address of the agent, broker, or other person to whom commissions or fees were paid

<b>(b)</b> Amount of sales and base commissions paid	<b>Fees and other commissions paid</b>		<b>(e)</b> Organization code
	<b>(c)</b> Amount	<b>(d)</b> Purpose	

**(a)** Name and address of the agent, broker, or other person to whom commissions or fees were paid

<b>(b)</b> Amount of sales and base commissions paid	<b>Fees and other commissions paid</b>		<b>(e)</b> Organization code
	<b>(c)</b> Amount	<b>(d)</b> Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

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<b>Part II</b>	<b>Investment and Annuity Contract Information</b> Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.
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<b>4</b> Current value of plan's interest under this contract in the general account at year end .....	<b>4</b>	
<b>5</b> Current value of plan's interest under this contract in separate accounts at year end.....	<b>5</b>	

**6** Contracts With Allocated Funds:

<b>a</b> State the basis of premium rates ▶		
<b>b</b> Premiums paid to carrier .....	<b>6b</b>	
<b>c</b> Premiums due but unpaid at the end of the year .....	<b>6c</b>	
<b>d</b> If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. .... Specify nature of costs ▶	<b>6d</b>	
<b>e</b> Type of contract: (1) <input type="checkbox"/> individual policies                      (2) <input type="checkbox"/> group deferred annuity (3) <input type="checkbox"/> other (specify) ▶		
<b>f</b> If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ <input type="checkbox"/>		

**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

<b>a</b> Type of contract: (1) <input type="checkbox"/> deposit administration                      (2) <input type="checkbox"/> immediate participation guarantee (3) <input type="checkbox"/> guaranteed investment                      (4) <input type="checkbox"/> other ▶		
<b>b</b> Balance at the end of the previous year .....	<b>7b</b>	
<b>c</b> Additions: (1) Contributions deposited during the year .....	<b>7c(1)</b>	
	<b>7c(2)</b>	
	<b>7c(3)</b>	
	<b>7c(4)</b>	
	<b>7c(5)</b>	
	<b>7c(6)</b>	
(6) Total additions .....	<b>7c(6)</b>	
<b>d</b> Total of balance and additions (add lines <b>7b</b> and <b>7c(6)</b> ) .....	<b>7d</b>	
<b>e</b> Deductions: (1) Disbursed from fund to pay benefits or purchase annuities during year .....	<b>7e(1)</b>	
	<b>7e(2)</b>	
	<b>7e(3)</b>	
	<b>7e(4)</b>	
	<b>7e(5)</b>	
(5) Total deductions .....	<b>7e(5)</b>	
<b>f</b> Balance at the end of the current year (subtract line <b>7e(5)</b> from line <b>7d</b> ).....	<b>7f</b>	

**Part III Welfare Benefit Contract Information**  
 If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

**8** Benefit and contract type (check all applicable boxes)

- a**  Health (other than dental or vision)
- b**  Dental
- c**  Vision
- d**  Life insurance
- e**  Temporary disability (accident and sickness)
- f**  Long-term disability
- g**  Supplemental unemployment
- h**  Prescription drug
- i**  Stop loss (large deductible)
- j**  HMO contract
- k**  PPO contract
- l**  Indemnity contract
- m**  Other (specify) ▶

**9** Experience-rated contracts:

<b>a</b>	Premiums: (1) Amount received .....	<b>9a(1)</b>	
	(2) Increase (decrease) in amount due but unpaid .....	<b>9a(2)</b>	
	(3) Increase (decrease) in unearned premium reserve .....	<b>9a(3)</b>	
	(4) Earned ((1) + (2) - (3)) .....		<b>9a(4)</b>
<b>b</b>	Benefit charges (1) Claims paid .....	<b>9b(1)</b>	
	(2) Increase (decrease) in claim reserves .....	<b>9b(2)</b>	
	(3) Incurred claims (add (1) and (2)) .....		<b>9b(3)</b>
	(4) Claims charged .....		<b>9b(4)</b>
<b>c</b>	Remainder of premium: (1) Retention charges (on an accrual basis) --		
	(A) Commissions .....	<b>9c(1)(A)</b>	
	(B) Administrative service or other fees .....	<b>9c(1)(B)</b>	
	(C) Other specific acquisition costs .....	<b>9c(1)(C)</b>	
	(D) Other expenses .....	<b>9c(1)(D)</b>	
	(E) Taxes .....	<b>9c(1)(E)</b>	
	(F) Charges for risks or other contingencies .....	<b>9c(1)(F)</b>	
	(G) Other retention charges .....	<b>9c(1)(G)</b>	
	(H) Total retention .....		<b>9c(1)(H)</b>
	(2) Dividends or retroactive rate refunds. (These amounts were <input type="checkbox"/> paid in cash, or <input type="checkbox"/> credited.) .....		<b>9c(2)</b>
<b>d</b>	Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement .....		<b>9d(1)</b>
	(2) Claim reserves .....		<b>9d(2)</b>
	(3) Other reserves .....		<b>9d(3)</b>
<b>e</b>	Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).) .....		<b>9e</b>

**10** Nonexperience-rated contracts:

<b>a</b>	Total premiums or subscription charges paid to carrier .....	<b>10a</b>	341028
<b>b</b>	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount. .... Specify nature of costs.	<b>10b</b>	

**Part IV Provision of Information**

**11** Did the insurance company fail to provide any information necessary to complete Schedule A? .....  Yes  No

**12** If the answer to line 11 is "Yes," specify the information not provided. ▶

<b>SCHEDULE C</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Service Provider Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **12/31/2024**

<b>A</b> Name of plan UNITED STATES STEEL CORPORATION PLAN FOR LEGACY RETIREE INSURANCE BENEFITS	<b>B</b> Three-digit plan number (PN) ▶	511
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 UNITED STATES STEEL CORPORATION AND AFFILIATED COS.	<b>D</b> Employer Identification Number (EIN) 25-1897152	

**Part I Service Provider Information (see instructions)**

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

**1 Information on Persons Receiving Only Eligible Indirect Compensation**

**a** Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).....  Yes  No

**b** If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

EARNEST PARTNERS, LLC

58-2386669

**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

THE BANK OF NEW YORK MELLON

13-5160382

**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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**2. Information on Other Service Providers Receiving Direct or Indirect Compensation.** Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

SCHNEIDER DOWNS CO., INC

25-1408703

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10	AUDITOR	46500	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

**Part I Service Provider Information (continued)**

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

<b>(a)</b> Enter service provider name as it appears on line 2	<b>(b)</b> Service Codes (see instructions)	<b>(c)</b> Enter amount of indirect compensation
<b>(d)</b> Enter name and EIN (address) of source of indirect compensation	<b>(e)</b> Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
<b>(a)</b> Enter service provider name as it appears on line 2	<b>(b)</b> Service Codes (see instructions)	<b>(c)</b> Enter amount of indirect compensation
<b>(d)</b> Enter name and EIN (address) of source of indirect compensation	<b>(e)</b> Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
<b>(a)</b> Enter service provider name as it appears on line 2	<b>(b)</b> Service Codes (see instructions)	<b>(c)</b> Enter amount of indirect compensation
<b>(d)</b> Enter name and EIN (address) of source of indirect compensation	<b>(e)</b> Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

**Part II Service Providers Who Fail or Refuse to Provide Information**

**4** Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> Describe the information that the service provider failed or refused to provide

<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> Describe the information that the service provider failed or refused to provide

<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> Describe the information that the service provider failed or refused to provide

<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> Describe the information that the service provider failed or refused to provide

<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> Describe the information that the service provider failed or refused to provide

<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> Describe the information that the service provider failed or refused to provide

**Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)**  
(complete as many entries as needed)

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>SCHEDULE H</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Financial Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).  <b>▶ File as an attachment to Form 5500.</b>	OMB No. 1210-0110  <b>2024</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2024 or fiscal plan year beginning <b>01/01/2024</b> and ending <b>12/31/2024</b>	
<b>A</b> Name of plan <b>UNITED STATES STEEL CORPORATION PLAN FOR LEGACY RETIREE INSURANCE BENEFITS</b>	<b>B</b> Three-digit plan number (PN) ▶ <b>511</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>UNITED STATES STEEL CORPORATION AND AFFILIATED COS.</b>	<b>D</b> Employer Identification Number (EIN) <b>25-1897152</b>

<b>Part I</b>	<b>Asset and Liability Statement</b>
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**1** Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

		(a) Beginning of Year	(b) End of Year
<b>Assets</b>			
<b>a</b> Total noninterest-bearing cash .....	<b>1a</b>	846252	3049695
<b>b</b> Receivables (less allowance for doubtful accounts):			
<b>(1)</b> Employer contributions .....	<b>1b(1)</b>		
<b>(2)</b> Participant contributions .....	<b>1b(2)</b>		
<b>(3)</b> Other .....	<b>1b(3)</b>	5466676	2445852
<b>c</b> General investments:			
<b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....	<b>1c(1)</b>	451347	342154
<b>(2)</b> U.S. Government securities .....	<b>1c(2)</b>	18609310	15597874
<b>(3)</b> Corporate debt instruments (other than employer securities):			
<b>(A)</b> Preferred .....	<b>1c(3)(A)</b>	1487690	1691738
<b>(B)</b> All other .....	<b>1c(3)(B)</b>	2809272	2899509
<b>(4)</b> Corporate stocks (other than employer securities):			
<b>(A)</b> Preferred .....	<b>1c(4)(A)</b>		
<b>(B)</b> Common .....	<b>1c(4)(B)</b>		
<b>(5)</b> Partnership/joint venture interests .....	<b>1c(5)</b>		
<b>(6)</b> Real estate (other than employer real property) .....	<b>1c(6)</b>		
<b>(7)</b> Loans (other than to participants) .....	<b>1c(7)</b>		
<b>(8)</b> Participant loans .....	<b>1c(8)</b>		
<b>(9)</b> Value of interest in common/collective trusts .....	<b>1c(9)</b>		
<b>(10)</b> Value of interest in pooled separate accounts .....	<b>1c(10)</b>		
<b>(11)</b> Value of interest in master trust investment accounts .....	<b>1c(11)</b>		
<b>(12)</b> Value of interest in 103-12 investment entities .....	<b>1c(12)</b>		
<b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds) .....	<b>1c(13)</b>		
<b>(14)</b> Value of funds held in insurance company general account (unallocated contracts) .....	<b>1c(14)</b>		
<b>(15)</b> Other .....	<b>1c(15)</b>		

<b>1d</b> Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	<b>1d(1)</b>		
(2) Employer real property.....	<b>1d(2)</b>		
<b>e</b> Buildings and other property used in plan operation.....	<b>1e</b>		
<b>f</b> Total assets (add all amounts in lines 1a through 1e).....	<b>1f</b>	29670547	26026822
<b>Liabilities</b>			
<b>g</b> Benefit claims payable.....	<b>1g</b>	1476010	1439642
<b>h</b> Operating payables.....	<b>1h</b>		46500
<b>i</b> Acquisition indebtedness.....	<b>1i</b>		
<b>j</b> Other liabilities.....	<b>1j</b>	2978467	
<b>k</b> Total liabilities (add all amounts in lines 1g through 1j).....	<b>1k</b>	4454477	1486142
<b>Net Assets</b>			
<b>l</b> Net assets (subtract line 1k from line 1f).....	<b>1l</b>	25216070	24540680

**Part II Income and Expense Statement**

**2** Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

<b>Income</b>		(a) Amount	(b) Total
<b>a Contributions:</b>			
(1) Received or receivable in cash from: <b>(A)</b> Employers.....	<b>2a(1)(A)</b>	18436205	
<b>(B)</b> Participants.....	<b>2a(1)(B)</b>	1114782	
<b>(C)</b> Others (including rollovers).....	<b>2a(1)(C)</b>	7478963	
(2) Noncash contributions.....	<b>2a(2)</b>		
(3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> .....	<b>2a(3)</b>		27029950
<b>b Earnings on investments:</b>			
<b>(1) Interest:</b>			
<b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit).....	<b>2b(1)(A)</b>		
<b>(B)</b> U.S. Government securities.....	<b>2b(1)(B)</b>	591996	
<b>(C)</b> Corporate debt instruments.....	<b>2b(1)(C)</b>	178848	
<b>(D)</b> Loans (other than to participants).....	<b>2b(1)(D)</b>		
<b>(E)</b> Participant loans.....	<b>2b(1)(E)</b>		
<b>(F)</b> Other.....	<b>2b(1)(F)</b>		
<b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....	<b>2b(1)(G)</b>		770844
<b>(2) Dividends:</b>			
<b>(A)</b> Preferred stock.....	<b>2b(2)(A)</b>		
<b>(B)</b> Common stock.....	<b>2b(2)(B)</b>		
<b>(C)</b> Registered investment company shares (e.g. mutual funds).....	<b>2b(2)(C)</b>	12790	
<b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....	<b>2b(2)(D)</b>		12790
<b>(3)</b> Rents.....	<b>2b(3)</b>		
<b>(4) Net gain (loss) on sale of assets:</b>			
<b>(A)</b> Aggregate proceeds.....	<b>2b(4)(A)</b>	94646	
<b>(B)</b> Aggregate carrying amount (see instructions).....	<b>2b(4)(B)</b>		
<b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result.....	<b>2b(4)(C)</b>		
<b>(5) Unrealized appreciation (depreciation) of assets:</b>			
<b>(A)</b> Real estate.....	<b>2b(5)(A)</b>		
<b>(B)</b> Other.....	<b>2b(5)(B)</b>	63517	
<b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....	<b>2b(5)(C)</b>		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts .....	<b>2b(6)</b>		
(7) Net investment gain (loss) from pooled separate accounts .....	<b>2b(7)</b>		
(8) Net investment gain (loss) from master trust investment accounts .....	<b>2b(8)</b>		
(9) Net investment gain (loss) from 103-12 investment entities .....	<b>2b(9)</b>		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) .....	<b>2b(10)</b>		
<b>c</b> Other income .....	<b>2c</b>		
<b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total.....	<b>2d</b>		27971747

**Expenses**

<b>e</b> Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	<b>2e(1)</b>	792376	
(2) To insurance carriers for the provision of benefits .....	<b>2e(2)</b>	27808261	
(3) Other.....	<b>2e(3)</b>		
(4) Total benefit payments. Add lines <b>2e(1)</b> through <b>(3)</b> .....	<b>2e(4)</b>		28600637
<b>f</b> Corrective distributions (see instructions) .....	<b>2f</b>		
<b>g</b> Certain deemed distributions of participant loans (see instructions).....	<b>2g</b>		
<b>h</b> Interest expense.....	<b>2h</b>		
<b>i</b> Administrative expenses:			
(1) Salaries and allowances .....	<b>2i(1)</b>		
(2) Contract administrator fees .....	<b>2i(2)</b>		
(3) Recordkeeping fees .....	<b>2i(3)</b>		
(4) IQPA audit fees .....	<b>2i(4)</b>	46500	
(5) Investment advisory and investment management fees .....	<b>2i(5)</b>		
(6) Bank or trust company trustee/custodial fees .....	<b>2i(6)</b>		
(7) Actuarial fees .....	<b>2i(7)</b>		
(8) Legal fees .....	<b>2i(8)</b>		
(9) Valuation/appraisal fees .....	<b>2i(9)</b>		
(10) Other trustee fees and expenses .....	<b>2i(10)</b>		
(11) Other expenses.....	<b>2i(11)</b>		
(12) Total administrative expenses. Add lines <b>2i(1)</b> through <b>(11)</b> .....	<b>2i(12)</b>		46500
<b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total.....	<b>2j</b>		28647137

**Net Income and Reconciliation**

<b>k</b> Net income (loss). Subtract line <b>2j</b> from line <b>2d</b> .....	<b>2k</b>		-675390
<b>l</b> Transfers of assets:			
(1) To this plan.....	<b>2l(1)</b>		
(2) From this plan .....	<b>2l(2)</b>		

**Part III Accountant's Opinion**

**3** Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

**a** The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1)  Unmodified (2)  Qualified (3)  Disclaimer (4)  Adverse

**b** Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1)  DOL Regulation 2520.103-8 (2)  DOL Regulation 2520.103-12(d) (3)  neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

**c** Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: **SCHNEIDER DOWNS CO., INC**

(2) EIN: **25-1408703**

**d** The opinion of an independent qualified public accountant is **not attached** as part of Schedule H because:

(1)  This form is filed for a CCT, PSA, DCG or MTIA. (2)  It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

**Part IV Compliance Questions**

**4** CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

	Yes	No	Amount
<b>a</b> Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		X	
<b>b</b> Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		X	
<b>c</b> Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
<b>d</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
<b>e</b> Was this plan covered by a fidelity bond?	X		10000000
<b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
<b>g</b> Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
<b>h</b> Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
<b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
<b>j</b> Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	X		
<b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
<b>l</b> Has the plan failed to provide any benefit when due under the plan?		X	
<b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
<b>n</b> If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

**5a** Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?  Yes  No  
If "Yes," enter the amount of any plan assets that reverted to the employer this year \_\_\_\_\_.

**5b** If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

<b>5b(1)</b> Name of plan(s)	<b>5b(2)</b> EIN(s)	<b>5b(3)</b> PN(s)

**5c** Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) .....  Yes  No  Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year \_\_\_\_\_.

INDEPENDENT AUDITOR’S REPORT

To the Participants and Administrator of the  
United States Steel Corporation Plan for Legacy Retiree Insurance Benefits

**Opinion**

We have audited the accompanying financial statements of the United States Steel Corporation Plan for Legacy Retiree Insurance Benefits (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), which comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the Plan as of December 31, 2024 and 2023, and the changes in its net assets available for benefits for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

**Basis for Opinion**

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Emphasis of Matter**

As discussed in Note 3 to the financial statements, the 2023 financial statements have been restated to correct a misstatement. Our opinion is not modified with respect to this matter.

**Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan’s ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Management is also responsible for maintaining a current Plan instrument, including all Plan amendments; administering the Plan; and determining that the Plan's transactions that are presented and disclosed in the financial statements are in conformity with the Plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **Supplemental Schedules Required by ERISA**

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule of assets (held at year end) as of December 31, 2024, the supplemental schedule of assets (acquired and disposed of within year) for the year ended December 31, 2024, and the supplemental schedule of reportable transactions for the year ended December 31, 2024 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, including their form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion, the information in the accompanying schedules is fairly stated, in all material respects, in relation to the financial statements as a whole, and the form and content are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

*Schneider Downs & Co, Inc.*

Pittsburgh, Pennsylvania  
October 14, 2025

**United States Steel Corporation Plan for Legacy Retiree Insurance Benefits**  
**EIN 25-1897152 / PN 511**  
**Schedule H, Line 4i - Schedule of Assets (Held at End of Year)**  
**December 31, 2024**

(a)	(b) Identity of Issue, borrower, lessor, or similar party	(c) Maturity Date	Interest Rate	Maturity Value/ Shares	(d) Cost	(e) Current Value
<b>Short-term Investments</b>						
	DREYFUS TREAS OBL CSH MGMT 521 VAR RT 12/31/2049 DD 04/09/97			26,343.830	\$ 26,344	\$ 26,344
*	MFB NORTHERN INSTL FDS GOVT PORTFOLIO CL A (Northern Trust)			315,810.270	\$ 315,810	\$ 315,810
<b>Total Short-term Investments</b>					<u>\$ 342,154</u>	<u>\$ 342,154</u>
<b>Government Bonds: U.S. Government Securities</b>						
	CAL DIVE I-TITLE XI INC 4.930% 02/01/2027 DD 09/30/05	02/01/2027	4.930 %	61,817.442	\$ 61,134	\$ 61,306
	CES MU2 LLC 2.166% 12/16/2026 DD 02/08/16	12/16/2026	2.166 %	89,863.920	\$ 86,302	\$ 86,975
	CES MU2 LLC 1.994% 05/13/2027 DD 06/13/16	05/13/2027	1.994 %	49,637.068	\$ 47,339	\$ 47,653
	EXPORT-IMPORT BANK OF THE UNIT 2.627% 04/29/2026 DD 01/29/23	04/29/2026	2.627 %	44,374.615	\$ 42,894	\$ 43,652
	FHLMC POOL #SA-0027 3.500% 03/01/2030 DD 04/01/22	03/01/2030	3.500 %	87,332.412	\$ 84,774	\$ 85,146
	FHLMC POOL #SB-1030 5.500% 11/01/2038 DD 11/01/23	11/01/2038	5.500 %	81,392.962	\$ 81,646	\$ 82,201
	FHLMC POOL #W3-0008 7.645% 05/01/2025 DD 05/01/00	05/01/2025	7.645 %	22,821.666	\$ 22,869	\$ 22,859
	FHLMC POOL #WN-2414 4.400% 04/01/2028 DD 08/01/23	04/01/2028	4.400 %	150,000.000	\$ 148,014	\$ 148,220
	FHLMC POOL #WN-2492 4.930% 06/01/2028 DD 11/01/23	06/01/2028	4.930 %	140,000.000	\$ 140,126	\$ 139,644
	FHLMC POOL #WN-2521 4.670% 11/01/2028 DD 01/01/24	11/01/2028	4.670 %	125,000.000	\$ 124,282	\$ 123,983
	FHLMC POOL #WN-2525 4.650% 12/01/2028 DD 02/01/24	12/01/2028	4.650 %	175,000.000	\$ 173,339	\$ 172,914
	FHLMC POOL #WN-5000 4.450% 06/01/2029 DD 08/01/24	06/01/2029	4.450 %	125,000.000	\$ 125,664	\$ 122,823
	FHLMC POOL #WR-2004 4.600% 01/01/2029 DD 02/01/24	01/01/2029	4.600 %	150,000.000	\$ 148,383	\$ 148,562
	FHLMC MULTICLASS MTG K050 A2 VAR RT 08/25/2025 DD 11/01/15	08/25/2025	VAR	101,643.877	\$ 99,416	\$ 100,806
	FHLMC MULTICLASS MTG K091 A1 3.339% 10/25/2028 DD 04/01/19	10/25/2028	3.339 %	138,249.023	\$ 134,511	\$ 135,607
	FHLMC MULTICLASS MTG KF80 AS VAR RT 06/25/2030 DD 07/16/20	06/25/2030	VAR	59,419.046	\$ 59,105	\$ 59,336
	FNMA POOL #0AN1613 2.550% 07/01/2026 DD 06/01/16	07/01/2026	2.550 %	140,046.013	\$ 135,139	\$ 135,884
	FNMA POOL #0AN2200 2.480% 08/01/2026 DD 08/01/16	08/01/2026	2.480 %	225,000.000	\$ 213,611	\$ 217,595
	FNMA POOL #0AN5353 3.130% 04/01/2027 DD 04/01/17	04/01/2027	3.130 %	124,107.587	\$ 120,132	\$ 120,538
	FNMA POOL #0MA3321 3.500% 03/01/2028 DD 02/01/18	03/01/2028	3.500 %	59,060.800	\$ 57,830	\$ 58,214
	FNMA GTD REMIC P/T 16-M3 A2 2.702% 02/25/2026 DD 03/01/16	02/25/2026	2.702 %	182,402.598	\$ 178,897	\$ 178,733
	FNMA GTD REMIC P/T 17-M6 F VAR RT 04/25/2029 DD 05/25/17	04/25/2029	VAR	91,689.371	\$ 90,861	\$ 91,072
	FRESB 2017-SB31 MORT SB31 A10F VAR RT 05/25/2027 DD 05/01/17	05/25/2027	VAR	95,726.222	\$ 91,983	\$ 92,081
	FRESB 2018-SB51 MORTG SB51 A7H VAR RT 04/25/2038 DD 07/01/18	04/25/2038	VAR	130,635.121	\$ 126,635	\$ 129,627
	FRESB 2018-SB55 MORT SB55 A10F VAR RT 09/25/2028 DD 11/01/18	09/25/2028	VAR	104,081.397	\$ 102,024	\$ 100,979
	FRESB 2020-SB78 MORTG SB78 A5H VAR RT 06/25/2040 DD 09/01/20	06/25/2040	VAR	169,375.210	\$ 158,771	\$ 166,042
	GNMA GTD REMIC P/T 12-147 AD 1.750% 12/16/2045 DD 12/01/12	12/16/2045	1.750 %	93,857.145	\$ 85,619	\$ 86,584

**United States Steel Corporation Plan for Legacy Retiree Insurance Benefits**  
**EIN 25-1897152 / PN 511**  
**Schedule H, Line 4i - Schedule of Assets (Held at End of Year)**  
**December 31, 2024**

(a)	(b) Identity of Issue, borrower, lessor, or similar party	(c) Maturity Date	Interest Rate	Maturity Value/ Shares	(d) Cost	(e) Current Value
	GNMA GTD REMIC P/T 12-150 A 1.900% 11/16/2052 DD 12/01/12	11/16/2052	1.900 %	53,977.922	\$ 45,947	\$ 46,101
	GNMA GTD REMIC P/T 12-83 AB 1.983% 05/16/2045 DD 06/01/12	05/16/2045	1.983 %	37,640.619	\$ 32,791	\$ 32,785
	GNMA GTD REMIC P/T 19-H15 GA 2.250% 08/20/2069 DD 09/01/19	08/20/2069	2.250 %	45,973.494	\$ 43,938	\$ 44,437
	GNMA GTD REMIC P/T 22-15 KN 1.700% 02/16/2052 DD 01/01/22	02/16/2052	1.700 %	128,784.024	\$ 107,867	\$ 106,117
	GNMA GTD REMIC P/T 23-12 A 3.500% 03/16/2054 DD 01/01/23	03/16/2054	3.500 %	169,647.560	\$ 157,645	\$ 157,094
	GNMA II POOL #0785631 VAR RT 05/20/2067 DD 09/01/21	05/20/2067	VAR	11,792.807	\$ 11,625	\$ 11,693
	GNMA II POOL #0786748 VAR RT 05/20/2053 DD 06/01/23	05/20/2053	VAR	159,447.965	\$ 153,338	\$ 154,623
	GNMA II POOL #0AH1165 VAR RT 11/20/2065 DD 12/01/15	11/20/2065	VAR	63,532.065	\$ 62,451	\$ 63,079
	GNMA II POOL #0AH1382 VAR RT 01/20/2065 DD 02/01/15	01/20/2065	VAR	22,193.003	\$ 21,846	\$ 21,964
	RELIANCE INDUSTRIES LTD 2.444% 01/15/2026 DD 12/15/16	01/15/2026	2.444 %	86,842.092	\$ 84,467	\$ 85,773
	RIMON LLC 2.623% 06/25/2026 DD 03/10/14	06/25/2026	2.623 %	28,654.059	\$ 27,620	\$ 28,078
	SBA GTD LN POOL CTFS #509663 VAR RT 05/25/2040 DD 04/01/15	05/25/2040	VAR	44,256.244	\$ 45,430	\$ 45,227
	SBA GTD LN POOL CTFS #510507 VAR RT 10/25/2026 DD 09/01/19	10/25/2026	VAR	22,315.063	\$ 22,737	\$ 22,578
	SBA GTD LN POOL CTFS #510554 VAR RT 06/25/2043 DD 12/01/19	06/25/2043	VAR	48,895.366	\$ 51,123	\$ 50,859
	SBA GTD LN POOL CTFS #510716 VAR RT 04/25/2031 DD 11/01/20	04/25/2031	VAR	76,416.282	\$ 78,270	\$ 77,963
	SBA GTD PARTN CTFS 2005-20B 1 4.625% 02/01/2025 DD 02/16/05	02/01/2025	4.625 %	18,748.505	\$ 18,604	\$ 18,730
	SBA GTD PARTN CTFS 2005-20G 1 4.750% 07/01/2025 DD 07/13/05	07/01/2025	4.750 %	6,382.753	\$ 6,314	\$ 6,369
	SBA GTD PARTN CTFS 2006-20C 1 5.570% 03/01/2026 DD 03/15/06	03/01/2026	5.570 %	41,645.288	\$ 41,246	\$ 41,599
	SBA GTD PARTN CTFS 2006-20I 1 5.540% 09/01/2026 DD 09/13/06	09/01/2026	5.540 %	22,009.051	\$ 21,915	\$ 22,029
	SBA GTD PARTN CTFS 2007-20A 1 5.320% 01/01/2027 DD 01/17/07	01/01/2027	5.320 %	41,812.291	\$ 41,497	\$ 41,953
	SBA GTD PARTN CTFS 2008-20B 1 5.160% 02/01/2028 DD 02/13/08	02/01/2028	5.160 %	52,236.947	\$ 51,022	\$ 52,276
	SBA GTD PARTN CTFS 2008-20C 1 5.490% 03/01/2028 DD 03/12/08	03/01/2028	5.490 %	102,986.970	\$ 101,773	\$ 102,865
	SBA GTD PARTN CTFS 2008-20G 1 5.870% 07/01/2028 DD 07/16/08	07/01/2028	5.870 %	57,734.297	\$ 57,314	\$ 58,232
	SBA GTD PARTN CTFS 2008-20H 1 6.020% 08/01/2028 DD 08/13/08	08/01/2028	6.020 %	154,914.541	\$ 156,916	\$ 157,184
	SBA GTD PARTN CTFS 2008-20J 1 5.630% 10/01/2028 DD 10/15/08	10/01/2028	5.630 %	24,364.311	\$ 24,132	\$ 24,356
	SBA GTD PARTN CTFS 2009-20A 1 5.720% 01/01/2029 DD 01/14/09	01/01/2029	5.720 %	47,945.350	\$ 47,415	\$ 47,926
	SBA GTD PARTN CTFS 2009-20F 1 4.950% 06/01/2029 DD 06/17/09	06/01/2029	4.950 %	62,677.942	\$ 62,336	\$ 62,180
	SBA GTD PARTN CTFS 2009-20H 1 4.450% 08/01/2029 DD 08/12/09	08/01/2029	4.450 %	64,042.560	\$ 62,825	\$ 62,841
	SBA GTD PARTN CTFS 2009-20K 1 4.090% 11/01/2029 DD 11/12/09	11/01/2029	4.090 %	97,468.656	\$ 95,188	\$ 95,101
	SBA GTD PARTN CTFS 2010-20B 1 4.140% 02/01/2030 DD 02/17/10	02/01/2030	4.140 %	54,701.491	\$ 53,254	\$ 53,641
	SBA GTD PARTN CTFS 2010-20L 1 3.720% 12/01/2030 DD 12/15/10	12/01/2030	3.720 %	38,353.276	\$ 36,861	\$ 36,889

**United States Steel Corporation Plan for Legacy Retiree Insurance Benefits**  
**EIN 25-1897152 / PN 511**  
**Schedule H, Line 4i - Schedule of Assets (Held at End of Year)**  
**December 31, 2024**

(a)	(b) Identity of Issue, borrower, lessor, or similar party	(c) Maturity Date	Interest Rate	Maturity Value/ Shares	(d) Cost	(e) Current Value
	SBA GTD PARTN CTFS 2011-20B 1 4.220% 02/01/2031 DD 02/16/11	02/01/2031	4.220 %	151,031.505	\$ 146,831	\$ 147,105
	SBA GTD PARTN CTFS 2011-20C 1 4.090% 03/01/2031 DD 03/16/11	03/01/2031	4.090 %	45,187.360	\$ 43,614	\$ 44,294
	SBA GTD PARTN CTFS 2011-20H 1 3.290% 08/01/2031 DD 08/17/11	08/01/2031	3.290 %	95,297.131	\$ 90,946	\$ 91,010
	SBA GTD PARTN CTFS 2012-20F 1 2.420% 06/01/2032 DD 06/13/12	06/01/2032	2.420 %	73,403.130	\$ 67,718	\$ 67,479
	SBA GTD PARTN CTFS 2012-20I 1 2.200% 09/01/2032 DD 09/12/12	09/01/2032	2.200 %	134,276.427	\$ 122,210	\$ 122,819
	SBA GTD PARTN CTFS 2012-20K 1 2.090% 11/01/2032 DD 11/14/12	11/01/2032	2.090 %	169,492.621	\$ 154,843	\$ 154,516
	SBA GTD PARTN CTFS 2013-20A 1 2.130% 01/01/2033 DD 01/16/13	01/01/2033	2.130 %	176,835.056	\$ 162,559	\$ 161,779
	SBA GTD PARTN CTFS 2013-20K 1 3.380% 11/01/2033 DD 11/13/13	11/01/2033	3.380 %	122,730.703	\$ 116,973	\$ 115,643
	SBA GTD PARTN CTFS 2015-10A 1 2.517% 03/10/2025 DD 03/25/15	03/10/2025	2.517 %	73,730.732	\$ 70,419	\$ 73,364
	SBA GTD PARTN CTFS 2015-10B 1 2.829% 09/10/2025 DD 09/23/15	09/10/2025	2.829 %	142,152.134	\$ 137,521	\$ 140,237
	SBA GTD PARTN CTFS 2017-10B 1 2.518% 09/10/2027 DD 09/20/17	09/10/2027	2.518 %	60,466.664	\$ 57,582	\$ 57,737
	SBA GTD PARTN CTFS 2018-10A 1 3.187% 03/10/2028 DD 03/21/18	03/10/2028	3.187 %	120,071.805	\$ 115,158	\$ 115,517
	SBA GTD PARTN CTFS 2020-10D 1 0.810% 07/01/2030 DD 07/15/20	07/01/2030	0.810 %	18,109.031	\$ 16,469	\$ 16,590
	SBA GTD PARTN CTFS 2021-10C 1 0.840% 05/01/2030 DD 05/12/21	05/01/2030	0.840 %	226,067.869	\$ 199,055	\$ 203,807
	SBA GTD PARTN CTFS 2021-10D 1 0.820% 07/01/2031 DD 07/14/21	07/01/2031	0.820 %	108,938.012	\$ 96,525	\$ 97,500
	SBA GTD PARTN CTFS 2022-10C 1 3.390% 05/01/2032 DD 05/11/22	05/01/2032	3.390 %	76,591.271	\$ 73,983	\$ 73,546
	SBA GTD PARTN CTFS 2022-10E 1 3.780% 09/01/2032 DD 09/14/22	09/01/2032	3.780 %	154,700.151	\$ 151,781	\$ 150,471
	SBA GTD PARTN CTFS 2022-10F 1 4.700% 11/01/2032 DD 11/16/22	11/01/2032	4.700 %	119,611.808	\$ 120,251	\$ 118,356
	SBA GTD PARTN CTFS 2023-10A 1 4.600% 01/01/2033 DD 01/11/23	01/01/2033	4.600 %	153,352.926	\$ 152,542	\$ 150,777
	SBA GTD PARTN CTFS 2023-10A 1 5.168% 03/10/2033 DD 03/22/23	03/10/2033	5.168 %	188,288.949	\$ 188,999	\$ 189,722
	SBA GTD PARTN CTFS 2024-10A 1 4.800% 01/01/2034 DD 01/17/24	01/01/2034	4.800 %	95,845.632	\$ 95,846	\$ 94,961
	SBA GTD PARTN CTFS 2024-10B 1 4.860% 03/01/2034 DD 03/13/24	03/01/2034	4.860 %	95,905.706	\$ 95,906	\$ 95,212
	U S TREASURY NOTE 1.250% 04/30/2028 DD 04/30/21	04/30/2028	1.250 %	110,000.000	\$ 98,806	\$ 99,640
	U S TREASURY NOTE 4.000% 01/15/2027 DD 01/15/24	01/15/2027	4.000 %	475,000.000	\$ 473,544	\$ 472,625
	UNITED STATES INTERNATIONAL DE 1.110% 05/15/2029 DD 05/27/20	05/15/2029	1.110 %	96,428.572	\$ 88,128	\$ 89,036
	BREAN CAPITAL, LLC 530432 6.875% 01-25-2049	01/25/2049	6.875 %	182,531.250	\$ 192,017	\$ 188,822
	CMO SMALL BUSINESS ADMIN GTD DEV SER 2011-20C CL 1 4.09 DUE 03-01-2031	03/01/2031	4.090 %	180,749.440	\$ 174,456	\$ 177,176
	FEDERAL HOME LN MTG CORP REMIC SR K047 CL-A2 3.329% 05-25-2025	05/25/2025	3.329 %	148,014.080	\$ 144,922	\$ 147,113
	FEDERAL HOME LN MTG CORP POOL #WN2492 4.93% 06-01-2028 BEO	06/01/2028	4.930 %	100,000.000	\$ 100,090	\$ 99,746
	FEDERAL HOME LN MTG CORP POOL #WN2525 4.65% 12-01-2028	12/01/2028	4.650 %	110,000.000	\$ 108,956	\$ 108,689
	FEDERAL HOME LN MTG CORP POOL #ZS-8548 3.5% DUE 12-01-2029 REG	12/01/2029	3.500 %	220,701.660	\$ 216,219	\$ 215,378

**United States Steel Corporation Plan for Legacy Retiree Insurance Benefits**  
**EIN 25-1897152 / PN 511**  
**Schedule H, Line 4i - Schedule of Assets (Held at End of Year)**  
**December 31, 2024**

(a)	(b) Identity of Issue, borrower, lessor, or similar party	(c) Maturity Date	Interest Rate	Maturity Value/ Shares	(d) Cost	(e) Current Value
	FEDERAL HOME LOAN MORTGAGE CORP 3.5% 03-01-2030	03/01/2030	3.500 %	152,831.710	\$ 148,353	\$ 149,007
	FEDERAL HOME LOAN MORTGAGE CORP 5.5% 04-01-2033	04/01/2033	5.500 %	72,279.610	\$ 73,940	\$ 73,149
	FEDERAL NATIONAL MORTGAGE ASSOC POOL #387853 3.455% 08-01-2025	08/01/2025	3.455 %	50,000.000	\$ 49,445	\$ 49,571
	FEDERAL NATIONAL MORTGAGE ASSOC POOL# AN5353 3.13% 04-01-2027	04/01/2027	3.130 %	171,386.180	\$ 164,250	\$ 166,458
	FHLMC MULTICLASS SER K048 CL A2 VAR RT 06-25-2025	06/25/2025	VAR	32,538.070	\$ 31,814	\$ 32,326
	FHLMC MULTICLASS TRANCHE 00744 08-25-2025	08/25/2025	VAR	143,835.670	\$ 140,628	\$ 142,650
	FHLMC MULTICLASS TRANCHE 00891 3.308 09-25-2025	09/25/2025	3.308 %	120,877.720	\$ 117,919	\$ 119,756
	FHLMC MULTICLASS TRANCHE 2.673 03-25-2026	03/25/2026	2.673 %	124,139.340	\$ 119,201	\$ 121,560
	FHLMC MULTIFAMILY STRUCTURED SR KF80 CL AS FLTG 06-25-2030	06/25/2030	FLTG	118,838.080	\$ 118,213	\$ 118,673
	FNMA POOL #AN3840 2.59% 12-01-2026 BEO	12/01/2026	2.590 %	220,343.310	\$ 208,130	\$ 212,382
	FNMA POOL #AN6585 2.84% 09-01-2027	09/01/2027	2.840 %	197,324.420	\$ 186,803	\$ 188,885
	FNMA POOL #MA2686 3% 07-01-2026 BEO	07/01/2026	3.000 %	28,529.640	\$ 27,875	\$ 28,179
	FNMA POOL #MA3321 3.5% 03-01-2028 BEO	03/01/2028	3.500 %	141,745.900	\$ 138,792	\$ 139,714
	FNMA POOL #MA3710 3% 06-01-2029 BEO	06/01/2029	3.000 %	83,045.990	\$ 80,036	\$ 81,107
	FNMA POOL #MA4637 3% 06-01-2032 BEO	06/01/2032	3.000 %	177,951.940	\$ 170,220	\$ 168,900
	FNMA POOL #MA4771 3% 10-01-2032 BEO	10/01/2032	3.000 %	115,281.630	\$ 110,291	\$ 109,612
	FNMA POOL #MA5110 5% 08-01-2038 BEO	08/01/2038	5.000 %	146,219.220	\$ 146,996	\$ 145,497
	FNMA SR 2017-M7 CL A2 VAR RT 02-25-2027	02/25/2027	VAR	84,401.950	\$ 80,918	\$ 81,596
	FNMA TRANCHE 2.702 02-25-2026	02/25/2026	2.702 %	169,373.860	\$ 163,693	\$ 165,966
	SMALL BUSINESS 4.86% DUE 03-01-2034	03/01/2034	4.860 %	95,905.710	\$ 95,906	\$ 95,212
	SMALL BUSINESS ADMIN SER 2009-20L CL 1 4.05 DUE 12-01-2029	12/01/2029	4.050 %	63,328.230	\$ 59,896	\$ 60,063
	SMALL BUSINESS ADMIN PARTN SER 2015-20F CL 1 2.98% 06-01-2035	06/01/2035	2.980 %	133,510.460	\$ 125,555	\$ 122,076
	SMALL BUSINESS ADMIN POOL 522333 VAR 10-25-2041	10/25/2041	VAR	262,767.830	\$ 291,747	\$ 281,845
	SMALL BUSINESS ADMIN GTD DEV PARTN CTF 2008-20A PARTN CTF 5.17 DUE 1-1-28 REG	01/01/2028	5.170 %	86,638.510	\$ 85,527	\$ 86,666
	SMALL BUSINESS ADMIN GTD DEV PARTN CTF 2009-20G PARTN CTF 4.3 DUE 07-01-29	07/01/2029	4.300 %	61,890.850	\$ 60,637	\$ 60,723
	SMALL BUSINESS ADMIN GTD DEV PARTN CTF 2009-20I PARTN CTF 4.2% 09-01-2029	09/01/2029	4.200 %	146,372.410	\$ 144,306	\$ 143,442
	SMALL BUSINESS ADMIN GTD DEV PARTN CTF 2009-20K PARTN CTF 4.09 DUE 11-01-2029	11/01/2029	4.090 %	84,941.310	\$ 82,850	\$ 82,878
	SMALL BUSINESS ADMIN GTD DEV PARTN CTF 2012-20A 2.76 CL 1 DUE 01-01-2032	01/01/2032	2.760 %	171,697.190	\$ 159,778	\$ 161,398
	SMALL BUSINESS ADMIN GTD DEV PARTN CTF 2012-20E CL 1 2.38 DUE 05-01-32	05/01/2032	2.380 %	167,037.990	\$ 153,610	\$ 153,533
	SMALL BUSINESS ADMIN GTD DEV PARTN CTF 2013-20G CL 1 3.15 DUE 07-01-2033 REG	07/01/2033	3.150 %	86,380.870	\$ 82,044	\$ 81,592
	SMALL BUSINESS ADMIN GTD DEV PARTN CTF SER 2010-20D PARTN CTF 4.36 DUE 4-1-2030	04/01/2030	4.360 %	71,280.790	\$ 69,515	\$ 69,384
	SMALL BUSINESS ADMIN GTD DEV PARTN CTF SER 2011-20K CL 1 2.87 DUE 11-01-2031	11/01/2031	2.870 %	287,229.570	\$ 270,166	\$ 269,393
	SMALL BUSINESS ADMIN GTD DEV PARTN CTF SER 2013-20J CL 1 3.37 10-01-2033	10/01/2033	3.370 %	97,646.330	\$ 92,832	\$ 91,931
	SMALL BUSINESS ADMIN GTD DEV PARTN DEB SER 2023-10 A 5.168% 03-10-2033	03/10/2033	5.168 %	174,167.290	\$ 174,825	\$ 175,493

**United States Steel Corporation Plan for Legacy Retiree Insurance Benefits**  
**EIN 25-1897152 / PN 511**  
**Schedule H, Line 4i - Schedule of Assets (Held at End of Year)**  
**December 31, 2024**

(a)	(b) Identity of Issue, borrower, lessor, or similar party	(c) Maturity Date	Interest Rate	Maturity Value/ Shares	(d) Cost	(e) Current Value
	SMALL BUSINESS ADMIN GTD DEV PARTN SER 2014-20C CL 1 3.21 03-01-2034	03/01/2034	3.210 %	246,551.700	\$ 232,930	\$ 230,778
	SMALL BUSINESS ADMIN GTD LN POOL CTFS POOL #509663 FLTG RT 6% 05-25-2040 BEO	05/25/2040	FLTG	194,221.700	\$ 199,372	\$ 198,484
	SMALL BUSINESS ADMIN GTD LN POOL CTFS VAR RT 01-25-2041	01/25/2041	VAR	70,313.670	\$ 78,801	\$ 75,200
	SMALL BUSINESS ADMIN GTD PARTN CTFS 2.518% DUE 09-10-2027 REG	09/10/2027	2.518 %	86,380.940	\$ 81,227	\$ 82,481
	SMALL BUSINESS ADMIN GTD PARTN CTFS SER 2015-10B 2.829% 09-10-2025	09/10/2025	2.829 %	162,459.570	\$ 157,929	\$ 160,270
	SMALL BUSINESS ADMIN GTD PARTN CTFS SRS 2020-10A CL 1 2.078% DUE 03-01-2030	03/01/2030	2.078 %	158,050.690	\$ 148,138	\$ 142,794
	SMALL BUSINESS ADMIN SER 2017-10A CL 1 2.845% 03-10-2027	03/10/2027	2.845 %	101,444.510	\$ 97,451	\$ 98,130
	SMALL BUSINESS ADMIN SER 2017-20J CL 1 2.85% 10-01-2037	10/01/2037	2.850 %	82,682.800	\$ 75,893	\$ 74,880
	SMALL BUSINESS ADMINISTRATION PROGRAM 4.75% 07-01-2034	07/01/2034	4.750 %	119,797.180	\$ 119,797	\$ 118,920
	SMALL BUSINESS ADMINISTRATION SER 2013-20B CL 1 2.21 02-01-2033	02/01/2033	2.210 %	45,511.530	\$ 42,016	\$ 41,797
	SMALL BUSINESS ADMINISTRATION SER 2016-10A CL 1 2.507% 03-10-2026	03/10/2026	2.507 %	68,952.560	\$ 65,924	\$ 67,329
	SMALL BUSINESS ADMINISTRATION SER 2016-10B CL 1 2.051% 09-10-2026	09/10/2026	2.051 %	37,333.000	\$ 35,085	\$ 35,963
	SMALL BUSINESS ADMINISTRATION SR 24-10A CL 1 4.8% 01-01-2034	01/01/2034	4.800 %	198,817.700	\$ 198,818	\$ 196,983
	SMALL BUSINESS FIXED 3.548% DUE 09-10-2028	09/10/2028	3.548 %	64,345.100	\$ 61,363	\$ 62,088
	SMALL BUSINESS INVESTMENT COMPANY 2.517% 03-10-2025	03/10/2025	2.517 %	92,163.420	\$ 88,025	\$ 91,704
	UNITED STATES OF AMER TREAS NOTES 0.375%31/01/2026 .375% DUE 01-31-2026 BEO	01/31/2026	0.375 %	25,000.000	\$ 24,192	\$ 23,987
	UNITED STATES TREAS NTS 30/04/2028 1.25%DUE 04-30-2028 BEO	04/30/2028	1.250 %	615,000.000	\$ 565,172	\$ 557,079
	UNITED STS TREAS 0.625% 12-31-2027	12/31/2027	0.625 %	263,000.000	\$ 236,311	\$ 236,145
	<b>Total U.S. Government Securities</b>				<b>\$ 15,577,031</b>	<b>\$ 15,597,874</b>
	<b>Total Government Bonds</b>				<b>\$ 15,577,031</b>	<b>\$ 15,597,874</b>

**Debt Securities: Corporate Debt Instruments - Preferred**

	AEP TEXAS RESTORATION FUN 1 A2 2.294% 08/01/2031 DD 09/18/19	08/01/2031	2.294 %	50,000.000	\$ 47,188	\$ 47,104
	AFLAC INC 1.125% 03/15/2026 DD 03/08/21	03/15/2026	1.125 %	75,000.000	\$ 69,236	\$ 71,920
	ALABAMA POWER CO 2.800% 04/01/2025 DD 04/14/15	04/01/2025	2.800 %	100,000.000	\$ 97,159	\$ 99,480
	AMERICAN EXPRESS CO 3.125% 05/20/2026 DD 05/20/19	05/20/2026	3.125 %	50,000.000	\$ 48,256	\$ 48,981
	CITIGROUP COMMERCIAL M GC37 A3 3.050% 04/10/2049 DD 04/01/16	04/10/2049	3.050 %	73,940.374	\$ 70,983	\$ 72,765
	COMM 2015-CCRE25 MORTG CR25 A3 3.505% 08/10/2048 DD 08/01/15	08/10/2048	3.505 %	50,061.375	\$ 49,610	\$ 49,829
	COMM 2016-CR28 MORTGAG CR28 A3 3.495% 02/10/2049 DD 02/01/16	02/10/2049	3.495 %	67,857.123	\$ 66,980	\$ 67,263
	CROWN CASTLE TOWERS LLC 144A 3.663% 05/15/2045 DD 05/15/15	05/15/2045	3.663 %	70,000.000	\$ 67,920	\$ 69,637

**United States Steel Corporation Plan for Legacy Retiree Insurance Benefits**  
**EIN 25-1897152 / PN 511**  
**Schedule H, Line 4i - Schedule of Assets (Held at End of Year)**  
**December 31, 2024**

(a)	(b) Identity of Issue, borrower, lessor, or similar party	(c) Maturity Date	Interest Rate	Maturity Value/ Shares	(d) Cost	(e) Current Value
	DELTA AIR LINES 2015-1 CLASS A 3.625% 01/30/2029 DD 08/24/15	01/30/2029	3.625 %	60,762.879	\$ 58,990	\$ 58,929
	DUKE ENERGY FLORIDA PROJECT FI 2.538% 09/01/2031 DD 06/22/16	09/01/2031	2.538 %	72,416.734	\$ 67,809	\$ 68,561
	GM FINANCIAL CONSUMER AUT 1 A3 4.660% 02/16/2028 DD 01/18/23	02/16/2028	4.660 %	117,640.674	\$ 117,266	\$ 117,754
	HYUNDAI AUTO LEASE A A2A 144A 5.150% 06/15/2026 DD 01/24/24	06/15/2026	5.150 %	35,346.263	\$ 35,274	\$ 35,419
	JPMORGAN CHASE & CO VAR RT 07/22/2028 DD 07/22/24	07/22/2028	VAR	75,000.000	\$ 75,138	\$ 75,251
	MASSMUTUAL GLOBAL FUNDING 144A 3.400% 03/08/2026 DD 03/08/19	03/08/2026	3.400 %	100,000.000	\$ 97,479	\$ 98,694
	NEW YORK LIFE GLOBAL FUND 144A 1.450% 01/14/2025 DD 01/14/22	01/14/2025	1.450 %	50,000.000	\$ 48,160	\$ 49,948
	NISSAN AUTO LEASE TRUST 2 B A3 4.920% 11/15/2027 DD 07/24/24	11/15/2027	4.920 %	50,000.000	\$ 50,389	\$ 50,336
	NORTHWESTERN MUTUAL GLOBA 144A 5.070% 03/25/2027 DD 03/25/24	03/25/2027	5.070 %	40,000.000	\$ 39,996	\$ 40,328
	PACIFIC LIFE GLOBAL FUNDI 144A 1.200% 06/24/2025 DD 06/24/20	06/24/2025	1.200 %	75,000.000	\$ 71,144	\$ 73,766
	PG&E WILDFIRE RECOVERY FUNDING 3.594% 06/01/2032 DD 05/10/22	06/01/2032	3.594 %	49,264.036	\$ 47,516	\$ 47,695
	PROTECTIVE LIFE GLOBAL FU 144A 1.170% 07/15/2025 DD 07/15/20	07/15/2025	1.170 %	150,000.000	\$ 141,327	\$ 147,245
	TOYOTA AUTO RECEIVABLES 2 D A3 5.300% 09/15/2027 DD 11/08/22	09/15/2027	5.300 %	93,520.174	\$ 94,005	\$ 94,072
	UBS COMMERCIAL MORTGAGE C3 A3 3.167% 08/15/2050 DD 08/01/17	08/15/2050	3.167 %	40,000.000	\$ 37,163	\$ 38,826
	UNION PACIFIC RAILROAD CO 2005 5.082% 01/02/2029 DD 07/28/05	01/02/2029	5.082 %	39,222.450	\$ 39,428	\$ 38,916
	US BANCORP VAR RT 10/21/2026 DD 10/21/22	10/21/2026	VAR	50,000.000	\$ 50,325	\$ 50,335
	WORLD OMNI AUTO RECEIVAB B A2A 5.250% 11/16/2026 DD 04/19/23	11/16/2026	5.250 %	3,918.299	\$ 3,912	\$ 3,920
	ENTERGY LA LLC 1ST MTG BD 4.44 DUE 01-15-2026	01/15/2026	4.440 %	75,000.000	\$ 74,927	\$ 74,764
	<b>Total Corporate Debt Instruments - Preferred</b>				<b>\$ 1,667,580</b>	<b>\$ 1,691,738</b>
	<b>Debt Securities: Corporate Debt Instruments - Other</b>					
	AMERICAN TOWER TRUST #1 144A 5.490% 03/15/2053 DD 03/13/23	03/15/2053	5.490 %	100,000.000	\$ 100,625	\$ 100,961
	AEP TEX 2.2939% DUE 08-01-2031	08/01/2031	2.294 %	125,000.000	\$ 117,969	\$ 117,758
	AFLAC INC 1.125% DUE 03-15-2026	03/15/2026	1.125 %	100,000.000	\$ 95,756	\$ 95,893
	AMERN EXPRESS CO FLTG RT 4.99% DUE 05-01-2026	05/01/2026	4.990 %	65,000.000	\$ 64,678	\$ 65,017
	CMO CITIGROUP COML MTG TR 2018 SER 2016-GC37 CL A3 3.05% DUE 04-10-2049 REG	04/10/2049	3.050 %	87,633.030	\$ 84,175	\$ 86,240
	CMO COML MTG PASSTHRU CTF CL A-3 3.349% DUE 10-10-2048 REG	10/10/2048	3.349 %	87,250.790	\$ 85,756	\$ 86,497
	CMO FRESB 2016-SB17 MTG TR MTG PASSTHRU CTF CL A-5H DUE 05-25-2036	05/25/2036	FLTG	37,745.110	\$ 37,570	\$ 37,583
	CMO FRESB MULTIFAMILY MTG PAS- THROUGH CERTIFICA SER 17-SB37 'A5H' FLT 07-25-37	07/25/2037	FLTG	94,847.970	\$ 94,115	\$ 94,541
	CMO JPMBB COML MTG SECS TR SER 2015-C33 CL A3 3.5043% 12-15-2048	12/15/2048	3.504 %	83,051.240	\$ 80,603	\$ 82,319
	CMO MORGAN STANLEY BAML TRUST SER 2015-C26 CL A4 3.252% 10-15-2048	10/15/2048	3.252 %	85,000.000	\$ 82,184	\$ 84,375
	CMO SMALL BUSINESS ADMIN GTD DEV 2010-20I CL 1 3.21 DUE 09-01-2030 REG	09/01/2030	3.210 %	72,127.260	\$ 69,231	\$ 69,191

**United States Steel Corporation Plan for Legacy Retiree Insurance Benefits**  
**EIN 25-1897152 / PN 511**  
**Schedule H, Line 4i - Schedule of Assets (Held at End of Year)**  
**December 31, 2024**

(a)	(b) Identity of Issue, borrower, lessor, or similar party	(c) Maturity Date	Interest Rate	Maturity Value/ Shares	(d) Cost	(e) Current Value
	COMWLTH EDISON CO 2.55% DUE 06-15-2026	06/15/2026	2.550 %	100,000.000	\$ 97,034	\$ 97,137
	CROWN CASTLE TOWERS LLC 3.663% 05-15-2025	05/15/2025	3.663 %	75,000.000	\$ 74,552	\$ 74,612
	FRESB 2016-SB22 FLTG RT 5.14813% DUE 09-25-2036	09/25/2036	FLTG	2,383.800	\$ 2,371	\$ 2,371
	FRESB MTG TR MULTIFAMILY MTG PASS THRU SR 18-SB53 CL A10F FLTG 06-25-2028	06/25/2028	FLTG	15,405.380	\$ 14,788	\$ 14,955
	GM FINANCIAL SECURITIZED TERM SER 21-3 CL A3 .48% 06-16-2026 RG	06/16/2026	0.480 %	8,130.370	\$ 7,898	\$ 8,097
	GS MTG SECS TR 2015-GC32 COML MTG PASSTHRU CTF CL 3.498% 07-10-2048	07/10/2048	3.498 %	48,932.270	\$ 47,661	\$ 48,626
	HONDA AUTO 2.04% DUE 12-15-2028	12/15/2028	2.040 %	75,000.000	\$ 73,219	\$ 73,736
	JPMORGAN CHASE & CO 4.979% 07-22-2028	07/22/2028	4.979 %	75,000.000	\$ 75,124	\$ 75,251
	KENTUCKY UTILS CO 3.3% DUE 10-01-2025	10/01/2025	3.300 %	100,000.000	\$ 99,226	\$ 99,034
	KS GAS SVC 5.486% DUE 08-01-2034	08/01/2034	5.486 %	85,519.300	\$ 87,518	\$ 87,028
	NATIONAL RURAL UTILS COOP FIN CORP COLL TR BD 3.25% DUE 11-01-2025/10-27-2015	11/01/2025	3.250 %	100,000.000	\$ 98,843	\$ 98,784
	NISSAN AUTO LEASE TRUST 4.92% SR 24-B CL A3 11-15-2027	11/15/2027	4.920 %	55,000.000	\$ 55,428	\$ 55,370
	PNC FINL SVCS GROUP INC 6.615% 10-20-2027	10/20/2027	6.615 %	75,000.000	\$ 77,400	\$ 77,262
	PVTPL AMERICAN TOWER TRUST I 5.49% 03-15-2028	03/15/2028	5.490 %	100,000.000	\$ 100,625	\$ 100,961
	PVTPL BNSF RY CO 2015-1 PASS THRU TR PASSTHRU CTF 3.442% DUE 06-16-2028	06/16/2028	3.442 %	80,334.300	\$ 76,132	\$ 76,356
	PVTPL NEW YORK LIFE GLOBAL FDG MEDIUM TERM NTS .85% DUE 01-15-2026	01/15/2026	0.850 %	75,000.000	\$ 72,251	\$ 72,198
	PVTPL NORTHWESTERN MUTUAL GLBL 5.07% 03-25-2027	03/25/2027	5.070 %	50,000.000	\$ 49,995	\$ 50,409
	PVTPL PACIFIC LIFE GLOBAL FDG II 1.375% 04-14-2026	04/14/2026	1.375 %	100,000.000	\$ 95,830	\$ 95,992
	PVTPL RELIANCE STD LIFE GLOBAL FDG II 1.512% 09-28-2026	09/28/2026	1.512 %	100,000.000	\$ 93,065	\$ 93,782
	RELIANCE INDS LTD 1.87% DUE 01-15-2026	01/15/2026	1.870 %	67,894.730	\$ 65,496	\$ 66,839
	SBA TOWER TR 2.328% DUE 07-15-2052	07/15/2052	2.328 %	100,000.000	\$ 88,642	\$ 91,207
	SMALL BUSINESS 2.72% DUE 10-01-2035	10/01/2035	2.720 %	112,185.970	\$ 102,090	\$ 102,370
	SMALL BUSINESS 4.19% DUE 03-01-2030	03/01/2030	4.190 %	176,970.610	\$ 171,846	\$ 173,492
	SMALL BUSINESS ADMINISTRATION SE 2018-10A CL 13.187% DUE 03-10-2028	03/10/2028	13.187 %	85,765.570	\$ 82,005	\$ 82,512
	U S BANCORP MEDIUM TERM NTS- BOOK ENTRY 5.727% 10-21-2026	10/21/2026	5.727 %	70,000.000	\$ 70,455	\$ 70,469
	UNITED AIRLS PASS THRU TR 2016-2AA 2.875% DUE 04-07-2030	04/07/2030	2.875 %	64,503.200	\$ 57,675	\$ 60,235
	VOLKSWAGEN AUTO LN ENHANCED TR 2021-1 NTCL A-3 1.02% DUE 06-22-2026 REG	06/22/2026	1.020 %	10,454.950	\$ 10,191	\$ 10,399
	WORLD OMNI AUTO 5.25% DUE 11-16-2026	11/16/2026	5.250 %	4,408.090	\$ 4,401	\$ 4,410
	WORLD OMNI AUTO 5.57% DUE 12-15-2026	12/15/2026	5.570 %	15,212.110	\$ 15,231	\$ 15,240
	<b>Total Corporate Debt Instruments - Other</b>				<b>\$ 2,879,654</b>	<b>\$ 2,899,509</b>
	<b>Total Debt Securities</b>				<b>\$ 4,547,234</b>	<b>\$ 4,591,247</b>
	<b>Grand Total</b>				<b>\$ 20,466,419</b>	<b>\$ 20,531,275</b>

**United States Steel Corporation Plan for Legacy Retiree Insurance Benefits**  
**EIN 25-1897152 / PN 511**  
**Schedule H, Line 4j - Schedule of Reportable Transactions**  
**For the Year Ended December 31, 2024**

(a) Identity of party involved	(b) Description of asset (include interest rate and maturity in case of a loan)	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)
<b>Series of transactions</b>								
Dreyfus	DREYFUS TREAS OBL CSH MGMT 521 VAR RT 12/31/2049 DD 04/09/97	A \$ 3,678,767				\$ 3,678,767	\$ 3,678,767	\$ —
Dreyfus	DREYFUS TREAS OBL CSH MGMT 521 VAR RT 12/31/2049 DD 04/09/97	B	\$ 3,719,778			\$ 3,719,778	\$ 3,719,778	\$ —
Northern Trust*	MFB NORTHERN INSTL FDS GOVT PORTFOLIO CL A	C \$ 5,270,664				\$ 5,270,664	\$ 5,270,664	\$ —
Northern Trust*	MFB NORTHERN INSTL FDS GOVT PORTFOLIO CL A	D	\$ 5,338,845			\$ 5,338,845	\$ 5,338,845	\$ —

Notes:

- A - 106 transaction(s)
- B - 48 transaction(s)
- C - 100 transaction(s)
- D - 74 transaction(s)

United States Steel Corporation  
Plan for Legacy Retiree Insurance Benefits  
Financial Statements and Supplemental Schedules  
December 31, 2024 and 2023

United States Steel Corporation  
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\*Other schedules required by Section 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA have been omitted as they are not applicable

INDEPENDENT AUDITOR’S REPORT

To the Participants and Administrator of the  
United States Steel Corporation Plan for Legacy Retiree Insurance Benefits

**Opinion**

We have audited the accompanying financial statements of the United States Steel Corporation Plan for Legacy Retiree Insurance Benefits (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), which comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the Plan as of December 31, 2024 and 2023, and the changes in its net assets available for benefits for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

**Basis for Opinion**

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Emphasis of Matter**

As discussed in Note 3 to the financial statements, the 2023 financial statements have been restated to correct a misstatement. Our opinion is not modified with respect to this matter.

**Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan’s ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Management is also responsible for maintaining a current Plan instrument, including all Plan amendments; administering the Plan; and determining that the Plan's transactions that are presented and disclosed in the financial statements are in conformity with the Plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **Supplemental Schedules Required by ERISA**

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule of assets (held at year end) as of December 31, 2024, the supplemental schedule of assets (acquired and disposed of within year) for the year ended December 31, 2024, and the supplemental schedule of reportable transactions for the year ended December 31, 2024 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, including their form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion, the information in the accompanying schedules is fairly stated, in all material respects, in relation to the financial statements as a whole, and the form and content are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

*Schneider Downs & Co, Inc.*

Pittsburgh, Pennsylvania  
October 14, 2025

**UNITED STATES STEEL CORPORATION PLAN FOR LEGACY RETIREE INSURANCE BENEFITS**  
**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS**

	December 31,	
	2024	2023
(\$ in thousands)	(As Restated)	
<b>Assets</b>		
Investments at fair value:		
Short-term investments	\$ 342	\$ 452
Debt securities	4,591	4,297
Government bonds	15,598	18,609
Cash		
Unrestricted	3,050	846
Receivables:		
Related party receivable	2,216	5,280
Accrued income and securities sales	230	186
<i>Total assets</i>	26,027	29,670
<b>Liabilities</b>		
Due to insurance carriers	1,440	1,476
Administrative expenses payable	47	—
Investment purchases	—	2,978
<i>Total liabilities</i>	1,487	4,454
<b>Net assets available for benefits</b>	<b>\$ 24,540</b>	<b>\$ 25,216</b>

The accompanying notes are an integral part of these financial statements.

**UNITED STATES STEEL CORPORATION PLAN FOR LEGACY RETIREE INSURANCE BENEFITS**  
**STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS**

Year Ended December 31,

2024

2023

(\$ in thousands)

(As Restated)

<b>Additions</b>		
Earnings on investments:		
Interest and Dividends	\$ 784	\$ 449
Net appreciation in fair value of investments	158	293
Contributions received from:		
Employers	18,436	22,752
Participants	1,115	1,335
Other	7,479	6,809
<i>Total additions</i>	27,972	31,638
<b>Deductions</b>		
Benefit payments directly to beneficiaries	792	2,537
Payments to insurance companies for the provision of benefits	27,809	26,292
Administrative expenses	47	—
<i>Total deductions</i>	28,648	28,829
<b>(Decrease) increase in net assets available for benefits, prior to transfers</b>	(676)	2,809
<b>Transfers to plan</b>	—	11,600
<b>Net assets available for benefits</b>		
<b>Beginning of year</b>	25,216	10,807
<b>End of year</b>	\$ 24,540	\$ 25,216

The accompanying notes are an integral part of these financial statements.

NOTES TO FINANCIAL STATEMENTS  
December 31, 2024 and 2023

1. **Plan Description**

The following description of the United States Steel Corporation Plan for Legacy Retiree Insurance Benefits (the Plan) provides only general information. For a complete description of the Plan, participants should refer to the Plan booklets, which are available from United States Steel and Carnegie Pension Fund (UCF), the Plan Administrator and the Trustee.

The Plan was formed on December 31, 2022 when the United States Steel Corporation Plan for Retiree Insurance Benefits (the Insurance Plan) was amended to spin off certain retiree insurance programs into this Plan, a new retiree-only plan. The Bank of New York Mellon/BNY Mellon, N.A. (BNY Mellon) is the custodian for the Mineworkers Trust which was the trust that was spun off.

Effective January 1, 2023, the health premium reimbursement provisions under the USS Insurance Program for Former NSC Employees (NSC-1) were spun off into a new program adopted under this Plan, and as a result, \$11.6 million in net assets were transferred in November 2023 from the United States Steel Corporation Plan for Insurance Benefits (formerly known as the United States Steel Corporation Plan for Retiree Insurance Benefits) to the United States Steel Corporation Health Premium Reimbursement Benefit Trust (the "HPRB Trust") established under this Plan. The associated benefit obligation of approximately \$7.9 million was also transferred to the Plan (see Note 5). Northern Trust Company (Northern Trust) is the custodian for both trusts and facilitated the transfer.

The Plan provides life insurance and health care benefits to eligible retirees and their beneficiaries and covered dependents (eligible family members), located in the United States, of United States Steel Corporation and certain affiliated companies (USS, the Company or the Plan Sponsor). Health benefits for retired union participants are provided, for the most part, through comprehensive medical arrangements subject to various cost-sharing features. Life insurance benefits are provided to beneficiaries of eligible union retirees based on fixed amounts negotiated in labor contracts with the applicable unions.

2. **Accounting Policies**

- a. *Basis of accounting* – Financial statements are prepared under the accrual method of accounting in accordance with accounting principles generally accepted in the United States of America (US GAAP).
- b. *Estimates* – The preparation of the financial statements in conformity with US GAAP requires management to make estimates and assumptions that affect the reported amount of assets, liabilities, benefit obligations and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.
- c. *Payments due to insurance carriers* – At December 31, 2024 and 2023, there were approximately \$1.4 million and \$1.5 million, respectively, in pending payments recorded as due to insurance carriers on the Statements of Net Assets Available for Benefits that as of that date have not yet been paid.
- d. *Investment valuation* – Investments are valued at fair value as defined by Accounting Standards Codification (ASC) Topic 820, Fair Value Measurements (see Note 10). Fair value is the price that would be received or paid to transfer an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. UCF's Board of Directors determines the Plan's valuation policies and procedures.
- e. *Investment transactions* – Transactions are recorded at trade date and relieved on a first-in, first-out basis. All premiums or discounts are amortized. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. The Plan presents, in the accompanying Statements of Changes in Net Assets Available for Benefits, the net appreciation in the fair value of its investments which consists of the net realized gains or losses and the net unrealized appreciation on those investments. There are no pending trade purchases at December 31, 2024. At December 31, 2023, there were approximately \$3.0 million in pending trade purchases that as of that date have not yet settled, which are recorded as investment purchases on the Statements of Net Assets Available for Benefits.
- f. *Administrative expenses* – UCF expenses, including audit, custodial, and tax preparation fees incurred in the administration of the Plan are paid out of Plan assets. These expenses are recorded as deductions in the accompanying Statements of Changes in Net Assets Available for Benefits. Certain expenses incurred in the administration of the Plan are paid by the Plan Sponsor. Expenses that are paid directly by the Plan Sponsor are excluded from these financial statements and are insignificant to the Plan as a whole. In addition, certain investment related expenses are included in net appreciation of fair value of investments presented in the accompanying Statements of Changes in Net Assets Available for Benefits.

NOTES TO FINANCIAL STATEMENTS  
December 31, 2024 and 2023

- g. *Contributions* – Costs of the Plan are shared by the Plan Sponsor and the Plan’s participants, except for certain benefits whose costs are paid solely by the Plan Sponsor or by the Plan’s participants. Participant contribution amounts are determined by the Plan Sponsor, subject to any applicable collective bargaining agreements for union participants, for each of the various Plan benefit coverage options. As applicable to the program, participants make an election from Plan options during the annual enrollment period. Participants are required to pay certain deductibles, coinsurance and copayments for certain benefits offered under the Plan. Employer contributions are credited to the Plan when benefit claim payments and other Plan expenses are paid by the Plan.
- h. *Funding policy* – The Plan has both fully-insured and self-insured options for certain participants. The majority of funds needed to pay vendors are provided by employer contributions, which are made on a pay-as-you-go basis or are drawn from trusts. Participants contribute a portion of the cost of providing coverage for themselves, spouses and eligible dependent children. Rebates and subsidies are also received from health care providers. Rebates received by the Plan were approximately \$8.2 million and \$9.2 million in 2024 and 2023 (as restated, see Note 3), respectively, and recorded as a reduction to benefit payments in the accompanying Statements of Changes in Net Assets Available for Benefits. Subsidies received by the Plan were approximately \$7.5 million and \$6.8 million in 2024 and 2023 (as restated, see Note 3), respectively, and recorded as other contributions in the accompanying Statements of Changes in Net Assets Available for Benefits. At December 31, 2024 and 2023, the Plan has a related party receivable of \$2.2 million and \$5.3 million (as restated, see Note 3), respectively, for rebates and subsidies received by the Insurance Plan on behalf of the Plan that were not yet paid to the Plan.

Claims for self-insured benefits are processed by the Plan’s third-party claims processors under administrative services only arrangements. The claims processors pay claims directly to or on behalf of participants. Despite the Plan’s utilization of third-party claims processors, ultimate responsibility for payments to providers and participants is retained by the Plan.

In 2003, USS established a separate Voluntary Employees’ Beneficiary Association trust for the benefit of retired mineworkers of the Plan Sponsor who are entitled to retiree health benefits under Internal Revenue Code (IRC) Section 9711 or 9712. The USS Retiree Health Benefits Reserve (Mineworkers Trust) was established to hold funds as security for USS’s continued provision of retiree health benefits to its retired miners, for the benefit of the United Mine Workers of America (UMWA) 1992 Benefit Plan. USS will contribute such amounts to the Mineworkers Trust as required to comply with the funding requirements established under the UMWA 1992 Benefit Plan. USS did not make any contributions to the Mineworkers Trust in 2024 or 2023. To the extent that the funds in the Mineworkers Trust exceed the required security under IRC Section 9712, the excess funding may be used to provide health benefits coverage under IRC Section 9711. Due to such excess funding in 2023, a \$2 million Coal Act payment was withdrawn from the Mineworkers Trust to pay for mineworker health benefits and is recorded as benefit payments directly to beneficiaries on the Statements of Changes in Net Assets Available for Benefits. No such payment was made in 2024. In the event that the beneficiaries with respect to whom USS has an obligation to provide coverage under IRC Section 9711 cease to be eligible for such benefits, the Mineworkers Trust funds may be transferred to any other employee benefit plan sponsored by USS, which provides employee welfare benefits permissible under IRC Section 501(c)(9).

In January 2023, USS established the HPRB Trust for the purpose of funding payment of premium reimbursement amounts for former National Steel retirees and eligible spouses (see Note 1). As of December 31, 2024 and 2023, the funded status of the HPRB Trust was 163% and 143%, respectively.

- i. *Postretirement benefits* – For the postretirement benefit obligations, the actuarial present value of the accumulated projected benefits obligation (APBO) represents the value of the estimated future benefits that are attributed by the terms of the Plan to employee service rendered through December 31, 2024 and 2023. The APBO includes future health and life insurance benefits expected to be paid to retired employees and their beneficiaries. The obligations represent the amounts that are expected to be funded by contributions from the Company and from existing assets of the Plan. At December 31, 2024 and 2023, the Company had prefunded contributions to the Plan.

The APBO is the amount that results from applying actuarial assumptions to historical claims-cost data as a means to estimate future annual incurred claims costs per participant, and to adjust such estimates for the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as those for death or withdrawal) between the valuation date and the expected date of payment.

The assumed discount rate used to measure the APBO was 5.90% at December 31, 2024 and 5.58% at December 31, 2023. The weighted average health care cost trend rate in 2024 was approximately 5.80%, expected to gradually decline to an ultimate rate in 2038 of approximately 4.5%. Other significant assumptions used in these valuations include the use of retirement age assumptions and mortality tables.

NOTES TO FINANCIAL STATEMENTS  
December 31, 2024 and 2023

The foregoing assumptions are based upon the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of the postretirement obligation.

- j. *Claims (rebates) incurred but not reported* – Claims (rebates) incurred but not reported to the Plan represent an estimate of claims (rebates) not processed at the end of the year and are estimated by management utilizing information obtained from the insurance companies. The claim amounts are paid by the Plan only if claims are submitted and approved for payment. As of December 31, 2024, gross claims were approximately \$2.7 million and rebates and subsidies against claims were approximately \$5.8 million. As of December 31, 2023, gross claims were approximately \$2.6 million and rebates and subsidies against claims were approximately \$5.5 million. These amounts are included in the benefit obligation discussed in Note 5.

3. **Restatement of the 2023 Financial Statements**

During 2024, the Plan identified rebates and subsidies due to the Plan from the Insurance Plan as of December 31, 2023 that were erroneously excluded from the Plan in the 2023 financial statements, which when corrected, resulted in an increase in other contributions of \$1.4 million and a decrease in payments to insurance carriers for the provision of benefits of \$3.4 million, with the corresponding recognition of a related party receivable of \$4.8 million. In addition, it was identified that for an additional subsidy amount owed to the Plan in the amount of \$483 thousand, an increase in payments to insurance carriers for the provision of benefits was recorded instead of a related party receivable. When corrected, this resulted in a decrease in payments to insurance carriers for the provision of benefits and an increase in the related party receivable of \$483 thousand. The Plan restated the following accounts as of December 31, 2023:

(\$ in thousands)	2023 (As Previously Reported)	2023 (As Restated)
Statement of Net Assets Available for Benefits:		
<b>Assets</b>		
Receivables:		
Related party receivable	\$ —	\$ 5,280
<i>Total assets</i>	24,390	29,670
<b>Net assets available for benefits</b>	<u>\$ 19,936</u>	<u>\$ 25,216</u>
Statement of Changes in Net Assets Available for Benefits:		
<b>Additions</b>		
Contributions received from:		
Other	\$ 5,379	\$ 6,809
<i>Total additions</i>	30,208	31,638
<b>Deductions</b>		
Payments to insurance companies for the provision of benefits	30,142	26,292
<i>Total deductions</i>	32,679	28,829
<b>(Decrease) increase in net assets available for benefits, prior to transfers</b>	(2,471)	2,809
<b>Net assets available for benefits</b>		
End of year	<u>\$ 19,936</u>	<u>\$ 25,216</u>

NOTES TO FINANCIAL STATEMENTS  
December 31, 2024 and 2023

4. **Plan Amendments**

Effective January 1, 2024, various retiree programs under the Plan were amended to update premiums and for various miscellaneous clarifications and updates.

Effective January 1, 2023, health premium reimbursement provisions under the USS Insurance Program for Former NSC Employees (NSC-1) were spun off into a new program adopted under this Plan, and a new trust called the United States Steel Corporation Health Premium Reimbursement Benefit Trust was established (see Note 1).

Effective January 1, 2023, specific language was adopted to amend or restate various programs under the Plan to reflect the new plan name and number resulting from the plan spinoff and merger transactions, and to make various miscellaneous clarifications and updates.

Effective January 1, 2023, various retiree programs under the Plan were amended to update premiums and for various miscellaneous clarifications and updates.

5. **Benefit Obligations**

The Plan's deficit of net assets to benefit obligations at December 31, 2024 and 2023 relates to the deficit of assets compared with the APBO. USS reviews the Plan's actual historical rate experience and expectations of future insurance trends to determine the escalation of per capita health care costs under this Plan.

A one-percentage point change in assumed health care cost trend rates would have the following effects: (1.) if the assumed rate for each year were increased by one percentage point, the APBO would increase by \$15 million and \$17 million as of December 31, 2024 and 2023, respectively, or (2.) if the assumed rate for each year were decreased by one percentage point, the APBO would decrease by \$13 million and \$15 million as of December 31, 2024 and 2023, respectively.

The following table presents the components of the Plan's benefit obligations and the related changes in the Plan's benefit obligations:

(\$ in thousands)	December 31, 2024	December 31, 2023
<b>Benefit obligations:</b>		
Postretirement benefit obligations:		
Retired participants, including beneficiaries and covered dependents	\$ 189,918	\$ 203,072
<b>Total postretirement benefit obligations</b>	<b>\$ 189,918</b>	<b>\$ 203,072</b>
<b>Change in postretirement benefit obligations attributable to:</b>		
Benefit obligation at January 1	\$ 203,072	\$ 222,537
Interest cost	10,837	11,988
Discount rate change	(4,964)	1,342
All other actuarial gains	(3,004)	(18,669)
Plan transfers <sup>(1)</sup>	—	7,892
Benefits paid	(16,023)	(22,018)
Benefit obligation at December 31	189,918	203,072
<b>Decrease in benefit obligations</b>	<b>\$ (13,154)</b>	<b>\$ (19,465)</b>

<sup>(1)</sup> The transfers in 2023 were from the United States Steel Corporation Plan for Insurance Benefits for the HPRB Trust (see Note 1).

In 2023, HPRB Trust obligations became the obligations of the Plan (see Note 1).

The largest contributor to the actuarial gain in 2024 was the increase in the discount rate from 5.58% at December 31, 2023 to 5.90% at December 31, 2024. The largest contributor to the actuarial gain in 2023 was reductions in future health care costs.

NOTES TO FINANCIAL STATEMENTS  
December 31, 2024 and 2023

6. **Tax Status**

The Plan consists of three trusts: the United States Steel Corporation Legacy Retiree Insurance Benefits Trust (the "Legacy Trust"), the HPRB Trust, and the Mineworkers Trust. The Legacy Trust was established on December 31, 2022, and the HPRB Trust was established on January 1, 2023. The HPRB Trust, Legacy Trust and the Mineworkers Trust were determined by the IRS to be exempt from Federal income tax under Section 501(c)(9) of the IRC by letters dated August 27, 2025, August 12, 2025 and July 12, 2013, respectively. The Mineworkers Trust has been amended since receiving the exemption letters. The Plan Administrator and Tax Counsel for the Plan believe the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and therefore, believe that the Mineworkers Trust, Legacy Trust, and HPRB Trust are tax-exempt. As a result of the Plan's funding policy, from time to time, the trusts may be subject to income taxes. No state income taxes attributable to unrelated business income have been paid for the 2024 and 2023 tax years.

US GAAP requires Plan management to evaluate tax positions taken by the Plan and to recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan Administrator has analyzed the tax positions taken by the Plan and has concluded that as of December 31, 2024 and 2023, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions. Due to the creation of the Plan in 2022, all tax years remain open.

7. **Plan Termination**

The Plan Sponsor has reserved the right to amend or terminate programs under the Plan, in whole or in part, subject to applicable collective bargaining agreements. In the event of termination of the Plan, remaining assets will be applied in a uniform and nondiscriminatory manner toward the provision of benefits for or on the account of the participants. No assets of the Plan may revert to the Company or be used for purposes other than the exclusive benefit of the Plan's participants.

8. **Risks and Uncertainties**

Investments are exposed to various risks, such as interest rate, market and credit risks. Due to the level of risk associated with these investments and the level of uncertainty related to changes in the value of these investments, it is at least reasonably possible that changes in the near term could materially affect the amounts reported in the Statements of Net Assets Available for Benefits as of December 31, 2024 and 2023 and the Statements of Changes in Net Assets Available for Benefits for the years then ended.

The APBO is reported based on, among other things, assumptions pertaining to discount rates, escalation or changes in retiree health care costs and plan participation levels. It is at least reasonably possible that the present value of obligations could increase or decrease materially from year to year due to uncertainties inherent in the estimation and assumption process, including changes in the assumptions or differences between actual and expected changes in the present value of liabilities of the Plan.

The Plan maintains, at a local financial institution, cash that may exceed federally insured amounts at times.

9. **Related Party and Party-in-Interest Transactions**

USS is the Plan Sponsor and provides certain accounting and administrative services for which no fees are charged. As discussed in Note 2f, UCF is the Plan's trustee and administrator.

As discussed in Note 2h, rebates and subsidies are received by the Plan from health care providers. At December 31, 2024 and 2023, the Plan has a related party receivable of \$2.2 million and \$5.3 million (as restated, see Note 3), respectively, for rebates and subsidies received by the Insurance Plan on behalf of the Plan that were not yet paid to the Plan.

Northern Trust is the custodian for the HPRB Trust and BNY Mellon is the custodian for the Mineworkers Trust. Fees paid for custodian, investment management and accounting services qualify as party-in-interest transactions. Fees paid to Northern Trust and BNY Mellon by the Plan Sponsor for custodial services amounted to \$16 thousand in 2024 and \$14 thousand in 2023 and are included within net appreciation of fair value of investments presented in the accompanying Statements of Changes in Net Assets Available for Benefits. At December 31, 2024 and 2023, the Plan held \$316 thousand and \$384 thousand, respectively, of a short-term investment maintained by Northern Trust, a custodian.

NOTES TO FINANCIAL STATEMENTS  
December 31, 2024 and 2023

10. **Fair Value Measurement**

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets and liabilities (level 1) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy are described as follows:

- Level 1 – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.
- Level 2 – Inputs to the valuation methodology include:
  - Quoted prices for similar assets or liabilities in active markets;
  - Quoted prices for identical or similar assets or liabilities in inactive markets;
  - Inputs other than quoted prices that are observable for the asset or liability; and
  - Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

- Level 3 – Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The Plan’s assets are classified as follows:

An instrument’s level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs. Government Bonds and Debt Securities are classified as Level 2 within the fair value hierarchy and are valued based on values on yields currently available on comparable securities of issuers with similar credit ratings. The short-term investments are valued at amortized cost, which approximates fair value due to the short-term maturity of the instrument.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following tables are summaries of the Plan’s assets carried at fair value:

<b>Investments at Fair Value at December 31, 2024</b>				
Asset Classes (\$ in thousands)	Total	Quoted Prices (Level 1)	Other Significant Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Short-term investments	\$ 342	\$ 342	\$ —	\$ —
Debt securities	4,591	—	4,591	—
Government bonds	15,598	—	15,598	—
Investments at fair value	\$ 20,531	\$ 342	\$ 20,189	\$ —

<b>Investments at Fair Value at December 31, 2023</b>				
Asset Classes (\$ in thousands)	Total	Quoted Prices (Level 1)	Other Significant Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Short-term investments	\$ 452	\$ 452	\$ —	\$ —
Debt securities	4,297	—	4,297	—
Government bonds	18,609	—	18,609	—
Investments at fair value	\$ 23,358	\$ 452	\$ 22,906	\$ —

The availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require the

**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2024 and 2023**

transfer of financial instruments from one fair value level to another. In such instances, the transfer is reported at the beginning of the reporting period.

The Plan evaluated the significance of transfers between levels based upon the nature of the financial instrument and size of the transfer relative to total net assets available for benefits. There were no transfers in levels for 2024 and 2023.

**11. Subsequent Events**

The Plan has evaluated subsequent events through October 14, 2025, the date the financial statements were available to be issued, and no material subsequent events were identified, other than those disclosed below and in Note 6.

Effective June 18, 2025, USS was acquired by Nippon Steel Corporation. Nippon Steel Corporation is the ultimate parent of USS.

**United States Steel Corporation Plan for Legacy Retiree Insurance Benefits**  
**EIN 25-1897152 / PN 511**  
**Schedule H, Line 4i - Schedule of Assets (Held at End of Year)**  
**December 31, 2024**

(a)	(b) Identity of Issue, borrower, lessor, or similar party	(c) Maturity Date	Interest Rate	Maturity Value/ Shares	(d) Cost	(e) Current Value
<b>Short-term Investments</b>						
	DREYFUS TREAS OBL CSH MGMT 521 VAR RT 12/31/2049 DD 04/09/97			26,343.830	\$ 26,344	\$ 26,344
*	MFB NORTHERN INSTL FDS GOVT PORTFOLIO CL A (Northern Trust)			315,810.270	\$ 315,810	\$ 315,810
<b>Total Short-term Investments</b>					<u>\$ 342,154</u>	<u>\$ 342,154</u>
<b>Government Bonds: U.S. Government Securities</b>						
	CAL DIVE I-TITLE XI INC 4.930% 02/01/2027 DD 09/30/05	02/01/2027	4.930 %	61,817.442	\$ 61,134	\$ 61,306
	CES MU2 LLC 2.166% 12/16/2026 DD 02/08/16	12/16/2026	2.166 %	89,863.920	\$ 86,302	\$ 86,975
	CES MU2 LLC 1.994% 05/13/2027 DD 06/13/16	05/13/2027	1.994 %	49,637.068	\$ 47,339	\$ 47,653
	EXPORT-IMPORT BANK OF THE UNIT 2.627% 04/29/2026 DD 01/29/23	04/29/2026	2.627 %	44,374.615	\$ 42,894	\$ 43,652
	FHLMC POOL #SA-0027 3.500% 03/01/2030 DD 04/01/22	03/01/2030	3.500 %	87,332.412	\$ 84,774	\$ 85,146
	FHLMC POOL #SB-1030 5.500% 11/01/2038 DD 11/01/23	11/01/2038	5.500 %	81,392.962	\$ 81,646	\$ 82,201
	FHLMC POOL #W3-0008 7.645% 05/01/2025 DD 05/01/00	05/01/2025	7.645 %	22,821.666	\$ 22,869	\$ 22,859
	FHLMC POOL #WN-2414 4.400% 04/01/2028 DD 08/01/23	04/01/2028	4.400 %	150,000.000	\$ 148,014	\$ 148,220
	FHLMC POOL #WN-2492 4.930% 06/01/2028 DD 11/01/23	06/01/2028	4.930 %	140,000.000	\$ 140,126	\$ 139,644
	FHLMC POOL #WN-2521 4.670% 11/01/2028 DD 01/01/24	11/01/2028	4.670 %	125,000.000	\$ 124,282	\$ 123,983
	FHLMC POOL #WN-2525 4.650% 12/01/2028 DD 02/01/24	12/01/2028	4.650 %	175,000.000	\$ 173,339	\$ 172,914
	FHLMC POOL #WN-5000 4.450% 06/01/2029 DD 08/01/24	06/01/2029	4.450 %	125,000.000	\$ 125,664	\$ 122,823
	FHLMC POOL #WR-2004 4.600% 01/01/2029 DD 02/01/24	01/01/2029	4.600 %	150,000.000	\$ 148,383	\$ 148,562
	FHLMC MULTICLASS MTG K050 A2 VAR RT 08/25/2025 DD 11/01/15	08/25/2025	VAR	101,643.877	\$ 99,416	\$ 100,806
	FHLMC MULTICLASS MTG K091 A1 3.339% 10/25/2028 DD 04/01/19	10/25/2028	3.339 %	138,249.023	\$ 134,511	\$ 135,607
	FHLMC MULTICLASS MTG KF80 AS VAR RT 06/25/2030 DD 07/16/20	06/25/2030	VAR	59,419.046	\$ 59,105	\$ 59,336
	FNMA POOL #0AN1613 2.550% 07/01/2026 DD 06/01/16	07/01/2026	2.550 %	140,046.013	\$ 135,139	\$ 135,884
	FNMA POOL #0AN2200 2.480% 08/01/2026 DD 08/01/16	08/01/2026	2.480 %	225,000.000	\$ 213,611	\$ 217,595
	FNMA POOL #0AN5353 3.130% 04/01/2027 DD 04/01/17	04/01/2027	3.130 %	124,107.587	\$ 120,132	\$ 120,538
	FNMA POOL #0MA3321 3.500% 03/01/2028 DD 02/01/18	03/01/2028	3.500 %	59,060.800	\$ 57,830	\$ 58,214
	FNMA GTD REMIC P/T 16-M3 A2 2.702% 02/25/2026 DD 03/01/16	02/25/2026	2.702 %	182,402.598	\$ 178,897	\$ 178,733
	FNMA GTD REMIC P/T 17-M6 F VAR RT 04/25/2029 DD 05/25/17	04/25/2029	VAR	91,689.371	\$ 90,861	\$ 91,072
	FRESB 2017-SB31 MORT SB31 A10F VAR RT 05/25/2027 DD 05/01/17	05/25/2027	VAR	95,726.222	\$ 91,983	\$ 92,081
	FRESB 2018-SB51 MORTG SB51 A7H VAR RT 04/25/2038 DD 07/01/18	04/25/2038	VAR	130,635.121	\$ 126,635	\$ 129,627
	FRESB 2018-SB55 MORT SB55 A10F VAR RT 09/25/2028 DD 11/01/18	09/25/2028	VAR	104,081.397	\$ 102,024	\$ 100,979
	FRESB 2020-SB78 MORTG SB78 A5H VAR RT 06/25/2040 DD 09/01/20	06/25/2040	VAR	169,375.210	\$ 158,771	\$ 166,042
	GNMA GTD REMIC P/T 12-147 AD 1.750% 12/16/2045 DD 12/01/12	12/16/2045	1.750 %	93,857.145	\$ 85,619	\$ 86,584

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(a)	(b) Identity of Issue, borrower, lessor, or similar party	(c) Maturity Date	Interest Rate	Maturity Value/ Shares	(d) Cost	(e) Current Value
	GNMA GTD REMIC P/T 12-150 A 1.900% 11/16/2052 DD 12/01/12	11/16/2052	1.900 %	53,977.922	\$ 45,947	\$ 46,101
	GNMA GTD REMIC P/T 12-83 AB 1.983% 05/16/2045 DD 06/01/12	05/16/2045	1.983 %	37,640.619	\$ 32,791	\$ 32,785
	GNMA GTD REMIC P/T 19-H15 GA 2.250% 08/20/2069 DD 09/01/19	08/20/2069	2.250 %	45,973.494	\$ 43,938	\$ 44,437
	GNMA GTD REMIC P/T 22-15 KN 1.700% 02/16/2052 DD 01/01/22	02/16/2052	1.700 %	128,784.024	\$ 107,867	\$ 106,117
	GNMA GTD REMIC P/T 23-12 A 3.500% 03/16/2054 DD 01/01/23	03/16/2054	3.500 %	169,647.560	\$ 157,645	\$ 157,094
	GNMA II POOL #0785631 VAR RT 05/20/2067 DD 09/01/21	05/20/2067	VAR	11,792.807	\$ 11,625	\$ 11,693
	GNMA II POOL #0786748 VAR RT 05/20/2053 DD 06/01/23	05/20/2053	VAR	159,447.965	\$ 153,338	\$ 154,623
	GNMA II POOL #0AH1165 VAR RT 11/20/2065 DD 12/01/15	11/20/2065	VAR	63,532.065	\$ 62,451	\$ 63,079
	GNMA II POOL #0AH1382 VAR RT 01/20/2065 DD 02/01/15	01/20/2065	VAR	22,193.003	\$ 21,846	\$ 21,964
	RELIANCE INDUSTRIES LTD 2.444% 01/15/2026 DD 12/15/16	01/15/2026	2.444 %	86,842.092	\$ 84,467	\$ 85,773
	RIMON LLC 2.623% 06/25/2026 DD 03/10/14	06/25/2026	2.623 %	28,654.059	\$ 27,620	\$ 28,078
	SBA GTD LN POOL CTFS #509663 VAR RT 05/25/2040 DD 04/01/15	05/25/2040	VAR	44,256.244	\$ 45,430	\$ 45,227
	SBA GTD LN POOL CTFS #510507 VAR RT 10/25/2026 DD 09/01/19	10/25/2026	VAR	22,315.063	\$ 22,737	\$ 22,578
	SBA GTD LN POOL CTFS #510554 VAR RT 06/25/2043 DD 12/01/19	06/25/2043	VAR	48,895.366	\$ 51,123	\$ 50,859
	SBA GTD LN POOL CTFS #510716 VAR RT 04/25/2031 DD 11/01/20	04/25/2031	VAR	76,416.282	\$ 78,270	\$ 77,963
	SBA GTD PARTN CTFS 2005-20B 1 4.625% 02/01/2025 DD 02/16/05	02/01/2025	4.625 %	18,748.505	\$ 18,604	\$ 18,730
	SBA GTD PARTN CTFS 2005-20G 1 4.750% 07/01/2025 DD 07/13/05	07/01/2025	4.750 %	6,382.753	\$ 6,314	\$ 6,369
	SBA GTD PARTN CTFS 2006-20C 1 5.570% 03/01/2026 DD 03/15/06	03/01/2026	5.570 %	41,645.288	\$ 41,246	\$ 41,599
	SBA GTD PARTN CTFS 2006-20I 1 5.540% 09/01/2026 DD 09/13/06	09/01/2026	5.540 %	22,009.051	\$ 21,915	\$ 22,029
	SBA GTD PARTN CTFS 2007-20A 1 5.320% 01/01/2027 DD 01/17/07	01/01/2027	5.320 %	41,812.291	\$ 41,497	\$ 41,953
	SBA GTD PARTN CTFS 2008-20B 1 5.160% 02/01/2028 DD 02/13/08	02/01/2028	5.160 %	52,236.947	\$ 51,022	\$ 52,276
	SBA GTD PARTN CTFS 2008-20C 1 5.490% 03/01/2028 DD 03/12/08	03/01/2028	5.490 %	102,986.970	\$ 101,773	\$ 102,865
	SBA GTD PARTN CTFS 2008-20G 1 5.870% 07/01/2028 DD 07/16/08	07/01/2028	5.870 %	57,734.297	\$ 57,314	\$ 58,232
	SBA GTD PARTN CTFS 2008-20H 1 6.020% 08/01/2028 DD 08/13/08	08/01/2028	6.020 %	154,914.541	\$ 156,916	\$ 157,184
	SBA GTD PARTN CTFS 2008-20J 1 5.630% 10/01/2028 DD 10/15/08	10/01/2028	5.630 %	24,364.311	\$ 24,132	\$ 24,356
	SBA GTD PARTN CTFS 2009-20A 1 5.720% 01/01/2029 DD 01/14/09	01/01/2029	5.720 %	47,945.350	\$ 47,415	\$ 47,926
	SBA GTD PARTN CTFS 2009-20F 1 4.950% 06/01/2029 DD 06/17/09	06/01/2029	4.950 %	62,677.942	\$ 62,336	\$ 62,180
	SBA GTD PARTN CTFS 2009-20H 1 4.450% 08/01/2029 DD 08/12/09	08/01/2029	4.450 %	64,042.560	\$ 62,825	\$ 62,841
	SBA GTD PARTN CTFS 2009-20K 1 4.090% 11/01/2029 DD 11/12/09	11/01/2029	4.090 %	97,468.656	\$ 95,188	\$ 95,101
	SBA GTD PARTN CTFS 2010-20B 1 4.140% 02/01/2030 DD 02/17/10	02/01/2030	4.140 %	54,701.491	\$ 53,254	\$ 53,641
	SBA GTD PARTN CTFS 2010-20L 1 3.720% 12/01/2030 DD 12/15/10	12/01/2030	3.720 %	38,353.276	\$ 36,861	\$ 36,889

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(a)	(b) Identity of Issue, borrower, lessor, or similar party	(c) Maturity Date	Interest Rate	Maturity Value/ Shares	(d) Cost	(e) Current Value
	SBA GTD PARTN CTFS 2011-20B 1 4.220% 02/01/2031 DD 02/16/11	02/01/2031	4.220 %	151,031.505	\$ 146,831	\$ 147,105
	SBA GTD PARTN CTFS 2011-20C 1 4.090% 03/01/2031 DD 03/16/11	03/01/2031	4.090 %	45,187.360	\$ 43,614	\$ 44,294
	SBA GTD PARTN CTFS 2011-20H 1 3.290% 08/01/2031 DD 08/17/11	08/01/2031	3.290 %	95,297.131	\$ 90,946	\$ 91,010
	SBA GTD PARTN CTFS 2012-20F 1 2.420% 06/01/2032 DD 06/13/12	06/01/2032	2.420 %	73,403.130	\$ 67,718	\$ 67,479
	SBA GTD PARTN CTFS 2012-20I 1 2.200% 09/01/2032 DD 09/12/12	09/01/2032	2.200 %	134,276.427	\$ 122,210	\$ 122,819
	SBA GTD PARTN CTFS 2012-20K 1 2.090% 11/01/2032 DD 11/14/12	11/01/2032	2.090 %	169,492.621	\$ 154,843	\$ 154,516
	SBA GTD PARTN CTFS 2013-20A 1 2.130% 01/01/2033 DD 01/16/13	01/01/2033	2.130 %	176,835.056	\$ 162,559	\$ 161,779
	SBA GTD PARTN CTFS 2013-20K 1 3.380% 11/01/2033 DD 11/13/13	11/01/2033	3.380 %	122,730.703	\$ 116,973	\$ 115,643
	SBA GTD PARTN CTFS 2015-10A 1 2.517% 03/10/2025 DD 03/25/15	03/10/2025	2.517 %	73,730.732	\$ 70,419	\$ 73,364
	SBA GTD PARTN CTFS 2015-10B 1 2.829% 09/10/2025 DD 09/23/15	09/10/2025	2.829 %	142,152.134	\$ 137,521	\$ 140,237
	SBA GTD PARTN CTFS 2017-10B 1 2.518% 09/10/2027 DD 09/20/17	09/10/2027	2.518 %	60,466.664	\$ 57,582	\$ 57,737
	SBA GTD PARTN CTFS 2018-10A 1 3.187% 03/10/2028 DD 03/21/18	03/10/2028	3.187 %	120,071.805	\$ 115,158	\$ 115,517
	SBA GTD PARTN CTFS 2020-10D 1 0.810% 07/01/2030 DD 07/15/20	07/01/2030	0.810 %	18,109.031	\$ 16,469	\$ 16,590
	SBA GTD PARTN CTFS 2021-10C 1 0.840% 05/01/2030 DD 05/12/21	05/01/2030	0.840 %	226,067.869	\$ 199,055	\$ 203,807
	SBA GTD PARTN CTFS 2021-10D 1 0.820% 07/01/2031 DD 07/14/21	07/01/2031	0.820 %	108,938.012	\$ 96,525	\$ 97,500
	SBA GTD PARTN CTFS 2022-10C 1 3.390% 05/01/2032 DD 05/11/22	05/01/2032	3.390 %	76,591.271	\$ 73,983	\$ 73,546
	SBA GTD PARTN CTFS 2022-10E 1 3.780% 09/01/2032 DD 09/14/22	09/01/2032	3.780 %	154,700.151	\$ 151,781	\$ 150,471
	SBA GTD PARTN CTFS 2022-10F 1 4.700% 11/01/2032 DD 11/16/22	11/01/2032	4.700 %	119,611.808	\$ 120,251	\$ 118,356
	SBA GTD PARTN CTFS 2023-10A 1 4.600% 01/01/2033 DD 01/11/23	01/01/2033	4.600 %	153,352.926	\$ 152,542	\$ 150,777
	SBA GTD PARTN CTFS 2023-10A 1 5.168% 03/10/2033 DD 03/22/23	03/10/2033	5.168 %	188,288.949	\$ 188,999	\$ 189,722
	SBA GTD PARTN CTFS 2024-10A 1 4.800% 01/01/2034 DD 01/17/24	01/01/2034	4.800 %	95,845.632	\$ 95,846	\$ 94,961
	SBA GTD PARTN CTFS 2024-10B 1 4.860% 03/01/2034 DD 03/13/24	03/01/2034	4.860 %	95,905.706	\$ 95,906	\$ 95,212
	U S TREASURY NOTE 1.250% 04/30/2028 DD 04/30/21	04/30/2028	1.250 %	110,000.000	\$ 98,806	\$ 99,640
	U S TREASURY NOTE 4.000% 01/15/2027 DD 01/15/24	01/15/2027	4.000 %	475,000.000	\$ 473,544	\$ 472,625
	UNITED STATES INTERNATIONAL DE 1.110% 05/15/2029 DD 05/27/20	05/15/2029	1.110 %	96,428.572	\$ 88,128	\$ 89,036
	BREAN CAPITAL, LLC 530432 6.875% 01-25-2049	01/25/2049	6.875 %	182,531.250	\$ 192,017	\$ 188,822
	CMO SMALL BUSINESS ADMIN GTD DEV SER 2011-20C CL 1 4.09 DUE 03-01-2031	03/01/2031	4.090 %	180,749.440	\$ 174,456	\$ 177,176
	FEDERAL HOME LN MTG CORP REMIC SR K047 CL-A2 3.329% 05-25-2025	05/25/2025	3.329 %	148,014.080	\$ 144,922	\$ 147,113
	FEDERAL HOME LN MTG CORP POOL #WN2492 4.93% 06-01-2028 BEO	06/01/2028	4.930 %	100,000.000	\$ 100,090	\$ 99,746
	FEDERAL HOME LN MTG CORP POOL #WN2525 4.65% 12-01-2028	12/01/2028	4.650 %	110,000.000	\$ 108,956	\$ 108,689
	FEDERAL HOME LN MTG CORP POOL #ZS-8548 3.5% DUE 12-01-2029 REG	12/01/2029	3.500 %	220,701.660	\$ 216,219	\$ 215,378

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	FEDERAL HOME LOAN MORTGAGE CORP 3.5% 03-01-2030	03/01/2030	3.500 %	152,831.710	\$ 148,353	\$ 149,007
	FEDERAL HOME LOAN MORTGAGE CORP 5.5% 04-01-2033	04/01/2033	5.500 %	72,279.610	\$ 73,940	\$ 73,149
	FEDERAL NATIONAL MORTGAGE ASSOC POOL #387853 3.455% 08-01-2025	08/01/2025	3.455 %	50,000.000	\$ 49,445	\$ 49,571
	FEDERAL NATIONAL MORTGAGE ASSOC POOL# AN5353 3.13% 04-01-2027	04/01/2027	3.130 %	171,386.180	\$ 164,250	\$ 166,458
	FHLMC MULTICLASS SER K048 CL A2 VAR RT 06-25-2025	06/25/2025	VAR	32,538.070	\$ 31,814	\$ 32,326
	FHLMC MULTICLASS TRANCHE 00744 08-25-2025	08/25/2025	VAR	143,835.670	\$ 140,628	\$ 142,650
	FHLMC MULTICLASS TRANCHE 00891 3.308 09-25-2025	09/25/2025	3.308 %	120,877.720	\$ 117,919	\$ 119,756
	FHLMC MULTICLASS TRANCHE 2.673 03-25-2026	03/25/2026	2.673 %	124,139.340	\$ 119,201	\$ 121,560
	FHLMC MULTIFAMILY STRUCTURED SR KF80 CL AS FLTG 06-25-2030	06/25/2030	FLTG	118,838.080	\$ 118,213	\$ 118,673
	FNMA POOL #AN3840 2.59% 12-01-2026 BEO	12/01/2026	2.590 %	220,343.310	\$ 208,130	\$ 212,382
	FNMA POOL #AN6585 2.84% 09-01-2027	09/01/2027	2.840 %	197,324.420	\$ 186,803	\$ 188,885
	FNMA POOL #MA2686 3% 07-01-2026 BEO	07/01/2026	3.000 %	28,529.640	\$ 27,875	\$ 28,179
	FNMA POOL #MA3321 3.5% 03-01-2028 BEO	03/01/2028	3.500 %	141,745.900	\$ 138,792	\$ 139,714
	FNMA POOL #MA3710 3% 06-01-2029 BEO	06/01/2029	3.000 %	83,045.990	\$ 80,036	\$ 81,107
	FNMA POOL #MA4637 3% 06-01-2032 BEO	06/01/2032	3.000 %	177,951.940	\$ 170,220	\$ 168,900
	FNMA POOL #MA4771 3% 10-01-2032 BEO	10/01/2032	3.000 %	115,281.630	\$ 110,291	\$ 109,612
	FNMA POOL #MA5110 5% 08-01-2038 BEO	08/01/2038	5.000 %	146,219.220	\$ 146,996	\$ 145,497
	FNMA SR 2017-M7 CL A2 VAR RT 02-25-2027	02/25/2027	VAR	84,401.950	\$ 80,918	\$ 81,596
	FNMA TRANCHE 2.702 02-25-2026	02/25/2026	2.702 %	169,373.860	\$ 163,693	\$ 165,966
	SMALL BUSINESS 4.86% DUE 03-01-2034	03/01/2034	4.860 %	95,905.710	\$ 95,906	\$ 95,212
	SMALL BUSINESS ADMIN SER 2009-20L CL 1 4.05 DUE 12-01-2029	12/01/2029	4.050 %	63,328.230	\$ 59,896	\$ 60,063
	SMALL BUSINESS ADMIN PARTN SER 2015-20F CL 1 2.98% 06-01-2035	06/01/2035	2.980 %	133,510.460	\$ 125,555	\$ 122,076
	SMALL BUSINESS ADMIN POOL 522333 VAR 10-25-2041	10/25/2041	VAR	262,767.830	\$ 291,747	\$ 281,845
	SMALL BUSINESS ADMIN GTD DEV PARTN CTF 2008-20A PARTN CTF 5.17 DUE 1-1-28 REG	01/01/2028	5.170 %	86,638.510	\$ 85,527	\$ 86,666
	SMALL BUSINESS ADMIN GTD DEV PARTN CTF 2009-20G PARTN CTF 4.3 DUE 07-01-29	07/01/2029	4.300 %	61,890.850	\$ 60,637	\$ 60,723
	SMALL BUSINESS ADMIN GTD DEV PARTN CTF 2009-20I PARTN CTF 4.2% 09-01-2029	09/01/2029	4.200 %	146,372.410	\$ 144,306	\$ 143,442
	SMALL BUSINESS ADMIN GTD DEV PARTN CTF 2009-20K PARTN CTF 4.09 DUE 11-01-2029	11/01/2029	4.090 %	84,941.310	\$ 82,850	\$ 82,878
	SMALL BUSINESS ADMIN GTD DEV PARTN CTF 2012-20A 2.76 CL 1 DUE 01-01-2032	01/01/2032	2.760 %	171,697.190	\$ 159,778	\$ 161,398
	SMALL BUSINESS ADMIN GTD DEV PARTN CTF 2012-20E CL 1 2.38 DUE 05-01-32	05/01/2032	2.380 %	167,037.990	\$ 153,610	\$ 153,533
	SMALL BUSINESS ADMIN GTD DEV PARTN CTF 2013-20G CL 1 3.15 DUE 07-01-2033 REG	07/01/2033	3.150 %	86,380.870	\$ 82,044	\$ 81,592
	SMALL BUSINESS ADMIN GTD DEV PARTN CTF SER 2010-20D PARTN CTF 4.36 DUE 4-1-2030	04/01/2030	4.360 %	71,280.790	\$ 69,515	\$ 69,384
	SMALL BUSINESS ADMIN GTD DEV PARTN CTF SER 2011-20K CL 1 2.87 DUE 11-01-2031	11/01/2031	2.870 %	287,229.570	\$ 270,166	\$ 269,393
	SMALL BUSINESS ADMIN GTD DEV PARTN CTF SER 2013-20J CL 1 3.37 10-01-2033	10/01/2033	3.370 %	97,646.330	\$ 92,832	\$ 91,931
	SMALL BUSINESS ADMIN GTD DEV PARTN DEB SER 2023-10 A 5.168% 03-10-2033	03/10/2033	5.168 %	174,167.290	\$ 174,825	\$ 175,493

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	SMALL BUSINESS ADMIN GTD DEV PARTN SER 2014-20C CL 1 3.21 03-01-2034	03/01/2034	3.210 %	246,551.700	\$ 232,930	\$ 230,778
	SMALL BUSINESS ADMIN GTD LN POOL CTFS POOL #509663 FLTG RT 6% 05-25-2040 BEO	05/25/2040	FLTG	194,221.700	\$ 199,372	\$ 198,484
	SMALL BUSINESS ADMIN GTD LN POOL CTFS VAR RT 01-25-2041	01/25/2041	VAR	70,313.670	\$ 78,801	\$ 75,200
	SMALL BUSINESS ADMIN GTD PARTN CTFS 2.518% DUE 09-10-2027 REG	09/10/2027	2.518 %	86,380.940	\$ 81,227	\$ 82,481
	SMALL BUSINESS ADMIN GTD PARTN CTFS SER 2015-10B 2.829% 09-10-2025	09/10/2025	2.829 %	162,459.570	\$ 157,929	\$ 160,270
	SMALL BUSINESS ADMIN GTD PARTN CTFS SRS 2020-10A CL 1 2.078% DUE 03-01-2030	03/01/2030	2.078 %	158,050.690	\$ 148,138	\$ 142,794
	SMALL BUSINESS ADMIN SER 2017-10A CL 1 2.845% 03-10-2027	03/10/2027	2.845 %	101,444.510	\$ 97,451	\$ 98,130
	SMALL BUSINESS ADMIN SER 2017-20J CL 1 2.85% 10-01-2037	10/01/2037	2.850 %	82,682.800	\$ 75,893	\$ 74,880
	SMALL BUSINESS ADMINISTRATION PROGRAM 4.75% 07-01-2034	07/01/2034	4.750 %	119,797.180	\$ 119,797	\$ 118,920
	SMALL BUSINESS ADMINISTRATION SER 2013-20B CL 1 2.21 02-01-2033	02/01/2033	2.210 %	45,511.530	\$ 42,016	\$ 41,797
	SMALL BUSINESS ADMINISTRATION SER 2016-10A CL 1 2.507% 03-10-2026	03/10/2026	2.507 %	68,952.560	\$ 65,924	\$ 67,329
	SMALL BUSINESS ADMINISTRATION SER 2016-10B CL 1 2.051% 09-10-2026	09/10/2026	2.051 %	37,333.000	\$ 35,085	\$ 35,963
	SMALL BUSINESS ADMINISTRATION SR 24-10A CL 1 4.8% 01-01-2034	01/01/2034	4.800 %	198,817.700	\$ 198,818	\$ 196,983
	SMALL BUSINESS FIXED 3.548% DUE 09-10-2028	09/10/2028	3.548 %	64,345.100	\$ 61,363	\$ 62,088
	SMALL BUSINESS INVESTMENT COMPANY 2.517% 03-10-2025	03/10/2025	2.517 %	92,163.420	\$ 88,025	\$ 91,704
	UNITED STATES OF AMER TREAS NOTES 0.375%31/01/2026 .375% DUE 01-31-2026 BEO	01/31/2026	0.375 %	25,000.000	\$ 24,192	\$ 23,987
	UNITED STATES TREAS NTS 30/04/2028 1.25%DUE 04-30-2028 BEO	04/30/2028	1.250 %	615,000.000	\$ 565,172	\$ 557,079
	UNITED STS TREAS 0.625% 12-31-2027	12/31/2027	0.625 %	263,000.000	\$ 236,311	\$ 236,145
	<b>Total U.S. Government Securities</b>				<b>\$ 15,577,031</b>	<b>\$ 15,597,874</b>
	<b>Total Government Bonds</b>				<b>\$ 15,577,031</b>	<b>\$ 15,597,874</b>

**Debt Securities: Corporate Debt Instruments - Preferred**

	AEP TEXAS RESTORATION FUN 1 A2 2.294% 08/01/2031 DD 09/18/19	08/01/2031	2.294 %	50,000.000	\$ 47,188	\$ 47,104
	AFLAC INC 1.125% 03/15/2026 DD 03/08/21	03/15/2026	1.125 %	75,000.000	\$ 69,236	\$ 71,920
	ALABAMA POWER CO 2.800% 04/01/2025 DD 04/14/15	04/01/2025	2.800 %	100,000.000	\$ 97,159	\$ 99,480
	AMERICAN EXPRESS CO 3.125% 05/20/2026 DD 05/20/19	05/20/2026	3.125 %	50,000.000	\$ 48,256	\$ 48,981
	CITIGROUP COMMERCIAL M GC37 A3 3.050% 04/10/2049 DD 04/01/16	04/10/2049	3.050 %	73,940.374	\$ 70,983	\$ 72,765
	COMM 2015-CCRE25 MORTG CR25 A3 3.505% 08/10/2048 DD 08/01/15	08/10/2048	3.505 %	50,061.375	\$ 49,610	\$ 49,829
	COMM 2016-CR28 MORTGAG CR28 A3 3.495% 02/10/2049 DD 02/01/16	02/10/2049	3.495 %	67,857.123	\$ 66,980	\$ 67,263
	CROWN CASTLE TOWERS LLC 144A 3.663% 05/15/2045 DD 05/15/15	05/15/2045	3.663 %	70,000.000	\$ 67,920	\$ 69,637

**United States Steel Corporation Plan for Legacy Retiree Insurance Benefits**  
**EIN 25-1897152 / PN 511**  
**Schedule H, Line 4i - Schedule of Assets (Held at End of Year)**  
**December 31, 2024**

(a)	(b) Identity of Issue, borrower, lessor, or similar party	(c) Maturity Date	Interest Rate	Maturity Value/ Shares	(d) Cost	(e) Current Value
	DELTA AIR LINES 2015-1 CLASS A 3.625% 01/30/2029 DD 08/24/15	01/30/2029	3.625 %	60,762.879	\$ 58,990	\$ 58,929
	DUKE ENERGY FLORIDA PROJECT FI 2.538% 09/01/2031 DD 06/22/16	09/01/2031	2.538 %	72,416.734	\$ 67,809	\$ 68,561
	GM FINANCIAL CONSUMER AUT 1 A3 4.660% 02/16/2028 DD 01/18/23	02/16/2028	4.660 %	117,640.674	\$ 117,266	\$ 117,754
	HYUNDAI AUTO LEASE A A2A 144A 5.150% 06/15/2026 DD 01/24/24	06/15/2026	5.150 %	35,346.263	\$ 35,274	\$ 35,419
	JPMORGAN CHASE & CO VAR RT 07/22/2028 DD 07/22/24	07/22/2028	VAR	75,000.000	\$ 75,138	\$ 75,251
	MASSMUTUAL GLOBAL FUNDING 144A 3.400% 03/08/2026 DD 03/08/19	03/08/2026	3.400 %	100,000.000	\$ 97,479	\$ 98,694
	NEW YORK LIFE GLOBAL FUND 144A 1.450% 01/14/2025 DD 01/14/22	01/14/2025	1.450 %	50,000.000	\$ 48,160	\$ 49,948
	NISSAN AUTO LEASE TRUST 2 B A3 4.920% 11/15/2027 DD 07/24/24	11/15/2027	4.920 %	50,000.000	\$ 50,389	\$ 50,336
	NORTHWESTERN MUTUAL GLOBA 144A 5.070% 03/25/2027 DD 03/25/24	03/25/2027	5.070 %	40,000.000	\$ 39,996	\$ 40,328
	PACIFIC LIFE GLOBAL FUNDI 144A 1.200% 06/24/2025 DD 06/24/20	06/24/2025	1.200 %	75,000.000	\$ 71,144	\$ 73,766
	PG&E WILDFIRE RECOVERY FUNDING 3.594% 06/01/2032 DD 05/10/22	06/01/2032	3.594 %	49,264.036	\$ 47,516	\$ 47,695
	PROTECTIVE LIFE GLOBAL FU 144A 1.170% 07/15/2025 DD 07/15/20	07/15/2025	1.170 %	150,000.000	\$ 141,327	\$ 147,245
	TOYOTA AUTO RECEIVABLES 2 D A3 5.300% 09/15/2027 DD 11/08/22	09/15/2027	5.300 %	93,520.174	\$ 94,005	\$ 94,072
	UBS COMMERCIAL MORTGAGE C3 A3 3.167% 08/15/2050 DD 08/01/17	08/15/2050	3.167 %	40,000.000	\$ 37,163	\$ 38,826
	UNION PACIFIC RAILROAD CO 2005 5.082% 01/02/2029 DD 07/28/05	01/02/2029	5.082 %	39,222.450	\$ 39,428	\$ 38,916
	US BANCORP VAR RT 10/21/2026 DD 10/21/22	10/21/2026	VAR	50,000.000	\$ 50,325	\$ 50,335
	WORLD OMNI AUTO RECEIVAB B A2A 5.250% 11/16/2026 DD 04/19/23	11/16/2026	5.250 %	3,918.299	\$ 3,912	\$ 3,920
	ENTERGY LA LLC 1ST MTG BD 4.44 DUE 01-15-2026	01/15/2026	4.440 %	75,000.000	\$ 74,927	\$ 74,764
	<b>Total Corporate Debt Instruments - Preferred</b>				<b>\$ 1,667,580</b>	<b>\$ 1,691,738</b>
	<b>Debt Securities: Corporate Debt Instruments - Other</b>					
	AMERICAN TOWER TRUST #1 144A 5.490% 03/15/2053 DD 03/13/23	03/15/2053	5.490 %	100,000.000	\$ 100,625	\$ 100,961
	AEP TEX 2.2939% DUE 08-01-2031	08/01/2031	2.294 %	125,000.000	\$ 117,969	\$ 117,758
	AFLAC INC 1.125% DUE 03-15-2026	03/15/2026	1.125 %	100,000.000	\$ 95,756	\$ 95,893
	AMERN EXPRESS CO FLTG RT 4.99% DUE 05-01-2026	05/01/2026	4.990 %	65,000.000	\$ 64,678	\$ 65,017
	CMO CITIGROUP COML MTG TR 2018 SER 2016-GC37 CL A3 3.05% DUE 04-10-2049 REG	04/10/2049	3.050 %	87,633.030	\$ 84,175	\$ 86,240
	CMO COML MTG PASSTHRU CTF CL A-3 3.349% DUE 10-10-2048 REG	10/10/2048	3.349 %	87,250.790	\$ 85,756	\$ 86,497
	CMO FRESB 2016-SB17 MTG TR MTG PASSTHRU CTF CL A-5H DUE 05-25-2036	05/25/2036	FLTG	37,745.110	\$ 37,570	\$ 37,583
	CMO FRESB MULTIFAMILY MTG PAS- THROUGH CERTIFICA SER 17-SB37 'A5H' FLT 07-25-37	07/25/2037	FLTG	94,847.970	\$ 94,115	\$ 94,541
	CMO JPMBB COML MTG SECS TR SER 2015-C33 CL A3 3.5043% 12-15-2048	12/15/2048	3.504 %	83,051.240	\$ 80,603	\$ 82,319
	CMO MORGAN STANLEY BAML TRUST SER 2015-C26 CL A4 3.252% 10-15-2048	10/15/2048	3.252 %	85,000.000	\$ 82,184	\$ 84,375
	CMO SMALL BUSINESS ADMIN GTD DEV 2010-20I CL 1 3.21 DUE 09-01-2030 REG	09/01/2030	3.210 %	72,127.260	\$ 69,231	\$ 69,191

\* Party-in-interest

**United States Steel Corporation Plan for Legacy Retiree Insurance Benefits**  
**EIN 25-1897152 / PN 511**  
**Schedule H, Line 4i - Schedule of Assets (Held at End of Year)**  
**December 31, 2024**

(a)	(b) Identity of Issue, borrower, lessor, or similar party	(c) Maturity Date	Interest Rate	Maturity Value/ Shares	(d) Cost	(e) Current Value
	COMWLTH EDISON CO 2.55% DUE 06-15-2026	06/15/2026	2.550 %	100,000.000	\$ 97,034	\$ 97,137
	CROWN CASTLE TOWERS LLC 3.663% 05-15-2025	05/15/2025	3.663 %	75,000.000	\$ 74,552	\$ 74,612
	FRESB 2016-SB22 FLTG RT 5.14813% DUE 09-25-2036	09/25/2036	FLTG	2,383.800	\$ 2,371	\$ 2,371
	FRESB MTG TR MULTIFAMILY MTG PASS THRU SR 18-SB53 CL A10F FLTG 06-25-2028	06/25/2028	FLTG	15,405.380	\$ 14,788	\$ 14,955
	GM FINANCIAL SECURITIZED TERM SER 21-3 CL A3 .48% 06-16-2026 RG	06/16/2026	0.480 %	8,130.370	\$ 7,898	\$ 8,097
	GS MTG SECS TR 2015-GC32 COML MTG PASSTHRU CTF CL 3.498% 07-10-2048	07/10/2048	3.498 %	48,932.270	\$ 47,661	\$ 48,626
	HONDA AUTO 2.04% DUE 12-15-2028	12/15/2028	2.040 %	75,000.000	\$ 73,219	\$ 73,736
	JPMORGAN CHASE & CO 4.979% 07-22-2028	07/22/2028	4.979 %	75,000.000	\$ 75,124	\$ 75,251
	KENTUCKY UTILS CO 3.3% DUE 10-01-2025	10/01/2025	3.300 %	100,000.000	\$ 99,226	\$ 99,034
	KS GAS SVC 5.486% DUE 08-01-2034	08/01/2034	5.486 %	85,519.300	\$ 87,518	\$ 87,028
	NATIONAL RURAL UTILS COOP FIN CORP COLL TR BD 3.25% DUE 11-01-2025/10-27-2015	11/01/2025	3.250 %	100,000.000	\$ 98,843	\$ 98,784
	NISSAN AUTO LEASE TRUST 4.92% SR 24-B CL A3 11-15-2027	11/15/2027	4.920 %	55,000.000	\$ 55,428	\$ 55,370
	PNC FINL SVCS GROUP INC 6.615% 10-20-2027	10/20/2027	6.615 %	75,000.000	\$ 77,400	\$ 77,262
	PVTPL AMERICAN TOWER TRUST I 5.49% 03-15-2028	03/15/2028	5.490 %	100,000.000	\$ 100,625	\$ 100,961
	PVTPL BNSF RY CO 2015-1 PASS THRU TR PASSTHRU CTF 3.442% DUE 06-16-2028	06/16/2028	3.442 %	80,334.300	\$ 76,132	\$ 76,356
	PVTPL NEW YORK LIFE GLOBAL FDG MEDIUM TERM NTS .85% DUE 01-15-2026	01/15/2026	0.850 %	75,000.000	\$ 72,251	\$ 72,198
	PVTPL NORTHWESTERN MUTUAL GLBL 5.07% 03-25-2027	03/25/2027	5.070 %	50,000.000	\$ 49,995	\$ 50,409
	PVTPL PACIFIC LIFE GLOBAL FDG II 1.375% 04-14-2026	04/14/2026	1.375 %	100,000.000	\$ 95,830	\$ 95,992
	PVTPL RELIANCE STD LIFE GLOBAL FDG II 1.512% 09-28-2026	09/28/2026	1.512 %	100,000.000	\$ 93,065	\$ 93,782
	RELIANCE INDS LTD 1.87% DUE 01-15-2026	01/15/2026	1.870 %	67,894.730	\$ 65,496	\$ 66,839
	SBA TOWER TR 2.328% DUE 07-15-2052	07/15/2052	2.328 %	100,000.000	\$ 88,642	\$ 91,207
	SMALL BUSINESS 2.72% DUE 10-01-2035	10/01/2035	2.720 %	112,185.970	\$ 102,090	\$ 102,370
	SMALL BUSINESS 4.19% DUE 03-01-2030	03/01/2030	4.190 %	176,970.610	\$ 171,846	\$ 173,492
	SMALL BUSINESS ADMINISTRATION SE 2018-10A CL 13.187% DUE 03-10-2028	03/10/2028	13.187 %	85,765.570	\$ 82,005	\$ 82,512
	U S BANCORP MEDIUM TERM NTS- BOOK ENTRY 5.727% 10-21-2026	10/21/2026	5.727 %	70,000.000	\$ 70,455	\$ 70,469
	UNITED AIRLS PASS THRU TR 2016-2AA 2.875% DUE 04-07-2030	04/07/2030	2.875 %	64,503.200	\$ 57,675	\$ 60,235
	VOLKSWAGEN AUTO LN ENHANCED TR 2021-1 NTCL A-3 1.02% DUE 06-22-2026 REG	06/22/2026	1.020 %	10,454.950	\$ 10,191	\$ 10,399
	WORLD OMNI AUTO 5.25% DUE 11-16-2026	11/16/2026	5.250 %	4,408.090	\$ 4,401	\$ 4,410
	WORLD OMNI AUTO 5.57% DUE 12-15-2026	12/15/2026	5.570 %	15,212.110	\$ 15,231	\$ 15,240
	<b>Total Corporate Debt Instruments - Other</b>				<b>\$ 2,879,654</b>	<b>\$ 2,899,509</b>
	<b>Total Debt Securities</b>				<b>\$ 4,547,234</b>	<b>\$ 4,591,247</b>
	<b>Grand Total</b>				<b>\$ 20,466,419</b>	<b>\$ 20,531,275</b>

\* Party-in-interest

**United States Steel Corporation Plan for Legacy Retiree Insurance Benefits**  
**EIN 25-1897152 / PN 511**  
**Priced at Quoted Market Price**  
**Schedule H, Line 4i - Schedule of Assets (Acquired and Disposed of Within Year)**  
**For the Year Ended December 31, 2024**

(a) Identity of Issue, borrower, lessor, or similar party	(b) Shares	(c) Cost of acquisitions	(d) Proceeds of dispositions
<b>Debt Securities: Corporate Debt Instruments - Other</b>			
CMO CITIGROUP COML MTG TR 2015-GC29 SER 2015-GC29 CL A3 2.935 DUE 04-10-2048 REG	51,629	\$ (50,774)	\$ —
CMO CITIGROUP COML MTG TR 2015-GC29 SER 2015-GC29 CL A3 2.935 DUE 04-10-2048 REG	(38,163)	\$ —	\$ 38,163
CMO CSAIL COMMERCIAL MORTGAGE TRUST SER 2015-C1 CL A3 3.2361% 04-15-2050	55,822	\$ (55,054)	\$ —
CMO CSAIL COMMERCIAL MORTGAGE TRUST SER 2015-C1 CL A3 3.2361% 04-15-2050	(52,194)	\$ —	\$ 52,194
CMO JPMBB COML MTG SECS TR SER 2015-C33 CL A3 3.5043% 12-15-2048	93,073	\$ (90,329)	\$ —
CMO JPMBB COML MTG SECS TR SER 2015-C33 CL A3 3.5043% 12-15-2048	(10,022)	\$ —	\$ 10,022
CMO WELLS FARGO COML MTG TR 2015-C27 COMLCTF A-4 3.19 DUE 02-15-2048	55,586	\$ (54,368)	\$ —
CMO WELLS FARGO COML MTG TR 2015-C27 COMLCTF A-4 3.19 DUE 02-15-2048	(51,600)	\$ —	\$ 51,600
PVTPL BNSF RY CO 2015-1 PASS THRU TR PASSTHRU CTF 3.442% DUE 06-16-2028	85,036	\$ (80,587)	\$ —
PVTPL BNSF RY CO 2015-1 PASS THRU TR PASSTHRU CTF 3.442% DUE 06-16-2028	(4,702)	\$ —	\$ 4,702
SMALL BUSINESS ADMINISTRATION SE 2018-10A CL 13.187% DUE 03-10-2028	46,795	\$ (44,835)	\$ —
SMALL BUSINESS ADMINISTRATION SE 2018-10A CL 13.187% DUE 03-10-2028	(13,509)	\$ —	\$ 13,509
SMALL BUSINESS 2.72% DUE 10-01-2035	9,695	\$ (8,937)	\$ —
SMALL BUSINESS 2.72% DUE 10-01-2035	(10,664)	\$ —	\$ 10,664
VOLKSWAGEN AUTO LN ENHANCED TR 2021-1 NTCLA-3 1.02% DUE 06-22-2026 REG	56,453	\$ (55,028)	\$ —
VOLKSWAGEN AUTO LN ENHANCED TR 2021-1 NTCLA-3 1.02% DUE 06-22-2026 REG	(45,998)	\$ —	\$ 45,998
WORLD OMNI AUTO 5.25% DUE 11-16-2026	29,709	\$ (29,660)	\$ —
WORLD OMNI AUTO 5.25% DUE 11-16-2026	(25,300)	\$ —	\$ 25,300
WORLD OMNI AUTO 5.57% DUE 12-15-2026	50,000	\$ (50,061)	\$ —
WORLD OMNI AUTO 5.57% DUE 12-15-2026	(34,788)	\$ —	\$ 34,788
<b>Total Corporate Debt Instruments - Other</b>		<b>\$ (519,633)</b>	<b>\$ 286,940</b>
<b>Grand Total</b>		<b>\$ (519,633)</b>	<b>\$ 286,940</b>

**United States Steel Corporation Plan for Legacy Retiree Insurance Benefits**  
**EIN 25-1897152 / PN 511**  
**Schedule H, Line 4j - Schedule of Reportable Transactions**  
**For the Year Ended December 31, 2024**

(a) Identity of party involved	(b) Description of asset (include interest rate and maturity in case of a loan)	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)
<b>Series of transactions</b>								
Dreyfus	DREYFUS TREAS OBL CSH MGMT 521 VAR RT 12/31/2049 DD 04/09/97	A \$ 3,678,767				\$ 3,678,767	\$ 3,678,767	\$ —
Dreyfus	DREYFUS TREAS OBL CSH MGMT 521 VAR RT 12/31/2049 DD 04/09/97	B	\$ 3,719,778			\$ 3,719,778	\$ 3,719,778	\$ —
Northern Trust*	MFB NORTHERN INSTL FDS GOVT PORTFOLIO CL A	C \$ 5,270,664				\$ 5,270,664	\$ 5,270,664	\$ —
Northern Trust*	MFB NORTHERN INSTL FDS GOVT PORTFOLIO CL A	D	\$ 5,338,845			\$ 5,338,845	\$ 5,338,845	\$ —

Notes:

A - 106 transaction(s)

B - 48 transaction(s)

C - 100 transaction(s)

D - 74 transaction(s)