

**IN THE MATTER OF THE COMPANIES' CREDITORS
ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED**

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

NON-USW MAIN PENSION AND OPEB CLAIM HOLDER PROXY

Capitalized terms used and not otherwise defined herein have the meanings ascribed to them in the Plan of Compromise and Arrangement of USSC (as may be amended, restated or supplemented from time to time, the "**Plan**") filed pursuant to the *Companies' Creditors Arrangement Act* (the "**CCAA**") and the *Canada Business Corporations Act*, R.S.C. 1985, c.C-44 (the "**CBCA**") with the Ontario Superior Court of Justice (Commercial List) (the "**Court**") or the Order of the Court dated March 15, 2017 in respect of the meetings of USSC's Creditors (the "**Meetings Order**").

Pursuant to the Meetings Order, this Proxy applies only to Opt-Out Individuals and Non-USW OPEB Affected Creditors who wish to appoint a proxy holder other than Koskie Minsky LLP ("Representative Counsel") or to vote against the Plan.

Representative Counsel is deemed to be the proxy for all other Non-USW Pension and OPEB Affected Creditors and is authorized to vote in favour of the Plan with respect to such Non-USW Pension and OPEB Claims.

VOTING BY PROXY

This proxy may only be filed by a Non-USW OPEB Affected Creditor (an "**Eligible Voting Creditor**"). For greater certainty, this Proxy does not apply to Creditors with Non-USW Supplemental Pension Claims or Non-USW Employee Restructuring Claims, which Claims are General Unsecured Claims voting in the General Unsecured Creditor Class.

THE UNDERSIGNED ELIGIBLE VOTING CREDITOR hereby revokes all proxies previously given and nominates, constitutes, and appoints:

Andrew Hatnay of Koskie Minsky, LLP, in its capacity as representative counsel,
or a person appointed by him

or, instead of the foregoing, _____, or such other Person as he/she, in his/her sole discretion, may designate to attend on behalf of and act for the Eligible Voting Creditor at the Meeting of the Non-USW Main Pension and OPEB Class, to be held in

connection with the Plan and at any and all adjournments, postponements or other rescheduling of such Meeting, and to vote the amount of the Eligible Voting Creditor's claim(s) for voting purposes as determined by and accepted for voting purposes in accordance with the Meetings Order, Claims Procedure Orders, and set out in the Plan as follows:

1. (mark one only):

Vote **FOR** approval of the Plan; or

Vote **AGAINST** approval of the Plan.

If this proxy is submitted and a box is not marked as a vote for or against approval of the Plan, this proxy shall be voted **FOR** approval of the Plan unless the Eligible Voting Creditor or their Proxy holder (provided the Proxy holder is a Person other than a representative of Koskie Minsky, LLP or the Monitor) otherwise exercises their right to vote at the Meeting.

- and -

2. Vote at the nominee's discretion and otherwise act for and on behalf of the undersigned Eligible Voting Creditor with respect to any amendments, modifications, variations or supplements to the Plan and to any other matters that may come before the Non-USW Main Pension and OPEB Creditors' Meeting or any adjournment, postponement or other rescheduling of such meeting.

Any Proxy must be received by the Monitor by no later than 5:00 p.m. on April 24, 2017 or 3 (three) Business Days prior to any adjournment of the relevant Meeting provided that the Monitor may waive strict compliance with the time limits imposed for receipt of a Proxy if deemed advisable to do so by the Monitor, in consultation with the Applicant. Proxies may be sent to the Monitor by email, fax, or mail at the following email address/fax number/address:

Ernst & Young Inc.
Monitor of USSC
222 Bay St., P.O. Box 251
Toronto-Dominion Centre
Toronto, ON M5K 1J7
Attention: USSC Monitor
Fax: 1-416-943-2887
Tel: 1-844-941-7764
e-mail: ussc.monitor@ca.ey.com

[Remainder of page intentionally left blank]

Dated this _____ day of _____, 2017.

Print Name of Eligible Voting Creditor

Title of the authorized signing officer of the corporation, partnership or trust, if applicable

Signature of Eligible Voting Creditor or, if the Eligible Voting Creditor is a corporation, partnership or trust, signature of an authorized signing officer of the corporation, partnership or trust

Telephone Number of Eligible Voting Creditor or authorized signing officer

Mailing Address of Eligible Voting Creditor

E-mail Address of Eligible Voting Creditor

Print Name of Witness, if Eligible Voting Creditor is an individual