

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. (the "USSC")

**NOTICE TO CURRENT AND FORMER NON-USW EMPLOYEES OF
U. S. Steel Canada Inc. ("USSC") and its subsidiaries**

**RE: NOTICE OF SUPPLEMENTARY CLAIMS PROCESS FOR USSC PURSUANT
TO THE *COMPANIES' CREDITORS ARRANGEMENT ACT* ("CCAA")**

NOTICE IS HEREBY GIVEN pursuant to an order of the Superior Court of Justice of Ontario (the "Court") dated March 15, 2017 (the "Supplementary Claims Process Order") that the Court has ordered a procedure for the filing and determination of certain claims relating to USSC. The Supplementary Claims Process Order sets out a procedure for the determination and filing of certain claims in advance of a Creditors' Meeting. Notice of the Creditors' Meeting and its location and time will be communicated separately.

A copy of the Supplementary Claims Process Order is published on the website of Ernst & Young Inc., the Court-appointed monitor (the "Monitor") of USSC at www.ey.com/ca/ussc. It is also posted on the website of Koskie Minsky LLP, the court-appointed Representative Counsel to all non-USW employees and retirees at <https://kmlaw.ca/cases/usscrepcounsel>.

You are affected by the Supplementary Claims Process Order if you are a present or former employee of USSC or its subsidiaries who is not a member of or represented by the United Steelworkers of America ("Non-USW Employees") in one of the following categories:

- a) Non-USW Employees who are beneficiaries under the U. S. Steel Canada Inc. Retirement Plan for Salaried Employees at Hamilton Works (FSCO Registration No. 0338509); the U. S. Steel Canada Inc. Retirement Plan for Salaried Employees at Lake Erie Works (FSCO Registration No. 0698753); and the U. S. Steel Canada Inc. Retirement Plan for Employees at the Pickle Line Department of Lake Erie Works (FSCO Registration No. 1206457) (the "Non-USW Pension Plans");
- b) Non-USW Employees and their dependents, heirs, administrators or assigns who are beneficiaries under USSC's post-employment benefit plans; and
- c) any Non-USW Employee with a claim related to the cessation of their employment.

IF YOU ARE A NON-USW EMPLOYEE OR RETIREE ENTITLED TO BENEFITS UNDER A REGISTERED PENSION AND/OR HEALTH BENEFIT PLAN, you are not required to file a Proof of Claim. The value of the plan claims will be calculated on an actuarial basis by USSC's actuary in consultation with the actuary retained by Representative Counsel on

behalf of Non-USW Employees. If you have any questions about the determination of Non-USW Pension Claims and/or Non-USW OPEB Claims, please contact Representative Counsel (please contact the Monitor if you are an Opt Out Individual not represented by Representative Counsel).

IF YOU ARE A NON-USW EMPLOYEE OR RETIREE ENTITLED TO BENEFITS UNDER A SUPPLEMENTAL PENSION ARRANGEMENT you are not required to file a Proof of Claim. The value of your claim will be calculated on an actuarial basis by USSC's actuary in consultation with the actuary retained by Representative Counsel on behalf of the non-USW employees. A Notice of Non-USW Supplemental Pension Claim will be sent to you and will state the actuarial value of your individual Non-USW Supplemental Pension Claim. If there is an error or disagreement regarding the factual data used in the calculation of your claim and: **(A) you have not opted-out of representation by Koskie Minsky LLP as Representative Counsel**, you are required to contact Representative Counsel no later than April 20, 2017; or **(B) you are an Opt Out Individual who is not represented by Representative Counsel**, you are required to contact the Monitor no later than April 20, 2017, failing which your claim shall be as stated in the Notice of Non-USW Supplemental Pension Claim and you shall be forever barred from asserting any additional claims or claiming any additional amounts in respect thereof. If there is an error or disagreement regarding the factual data used in the calculation of your claim and you are an Opt-Out Individual, you are required to contact the Monitor no later than April 20, 2017, failing which your claim shall be as stated in the Notice of Non-USW Supplemental Pension Claim and you shall be forever barred from asserting any additional claims or claiming any additional amounts in respect thereof.

IF YOU ARE A NON-USW EMPLOYEE WITH A CLAIM RELATING TO UNPAID TERMINATION AND SEVERANCE AMOUNTS OR UNPAID SALARY CONTINUANCE PAYMENTS you are not required to file a Proof of Claim. You will be sent a Notice of Non-USW Employee Restructuring Claim indicating the value of your claim. If there is an error or disagreement regarding your claim, you are required to contact Representative Counsel as soon as possible and file a Notice of Dispute by 5:00 p.m. Eastern Time on April 20, 2017, failing which your claim shall be as stated in the Notice of Non-USW Employee Restructuring Claim and you shall be forever barred from asserting any additional claims or claiming any additional amounts in respect thereof.

Contact Information

If you are a Non-USW Employee who has not opted out of representation by Representative Counsel and have any questions regarding the process described above, please contact Representative Counsel at 1-866-777-6341 or at usscrepcounsel@kmlaw.ca or the Monitor at the Monitor's Hotline at 1-844-941-7764.

If you are an Opt-Out Individual pursuant to the Representative Counsel Appointment Order dated October 8, 2014 and have any questions regarding the process described above, please contact your counsel or call the Monitor's Hotline at 1-844-941-7764.