



- shipments excluding USSC; and operating losses at USSC primarily due to curtailed iron and steelmaking operations as a result of unplanned blast furnace outages. These were partially offset by increased average realized prices and lower costs for profit-based payments.” In future filings, please quantify the effects of the various sources you have identified that have contributed to such decreases. Pursuant to Item 303(a)(3)(ii) of Regulation S-K, you should describe any known trends or uncertainties that have had or that you reasonably expect will have a material unfavorable impact on revenues or income from continuing operations. If you know of events that will cause a material change in the relationship between costs and revenues, you should disclose the change in the relationship.
2. We note your statement on page 26 that major production curtailments and escalated costs in Serbia have reduced profit margins and may do so in the future, as well as your statement on page 28 that USSE’s shipments in the fourth quarter of 2007 were reduced by outbound rail transportation service disruptions. To the extent material in future filings, please quantify the impact of these unfavorable conditions in your MD&A so that readers can better understand and assess the scope of these events.
  3. We also note the fourth quarter financial data presented on page F-58, which represents significant decreases in Flat-rolled and USSE’s segment income and net income compared to the prior quarters of 2007. We remind you to include specific, detailed forewarning disclosure in MD&A related to material trends and uncertainties at the earliest possible time. Generally, the disclosure included in the Outlook section of your September 30, 2007, Form 10-Q could have been more helpful for these purposes. Please refer to the guidance in Item 303(a)(3) of Regulation S-K, and Sections 216, 501.02 and 501.12.b.3 of the Financial

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5. Assets Held for Sale, page F-23

5. We note your disclosure herein regarding the sale of U.S. Steel Canada Inc.'s (USSC) 44.6% interest in the Wabush Mines joint venture (Wabush) to Consolidated Thompson Mines Limited for C\$41 million. We also note the Form 8-K dated March 4, 2008, in which USSC announced that it had withdrawn from negotiations to sell this interest to ArcelorMittal Dofasco Inc., one of the partners

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In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that: