



Ms. Gretchen R. Haggerty  
United States Steel Corporation  
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the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

You may contact John Coleman at (202) 551-3610 if you have questions regarding the engineering comments. You may contact John Do at (202) 551-3743, or me at (202) 551-3355 if you have questions regarding comments on financial statements and related matters. Please contact Jessica Dickerson at (202) 551-3737, in her absence, Craig Slivka, Special Counsel, at (202) 551-3729 for any other questions.

Sincerely,

/s/ Terence O'Brien

Terence O'Brien  
Branch Chief