



August 5, 2013

Via E-mail

Ms. Gretchen R. Haggerty
Executive Vice President and Chief Financial Officer
United States Steel Corporation
600 Grant Street
Pittsburgh, PA 15219-2800

**Re: United States Steel Corporation
Form 10-K
Filed February 15, 2013
File No. 1-16811**

Dear Ms. Haggerty:

We have reviewed your response dated July 19, 2013 and have the following comments.

Please respond to this letter within ten business days by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments app1 0 0 1 108our e.t3(ide the)3eour e.t3(ide the)3eour ed r vsid7ave our c e.

After reviewing the information you provide in response to these comments, we may have additional comments.

Form 10-Q for the period ended June 30, 2013

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