

June 26, 2012

Mr. Terence O'Brien
Accounting Branch Chief
Division of Corporation Finance
United States Securities and Exchange Commission
100 F St., NE
Washington, DC 20549-7010

Re: United States Steel Corporation
Form 10-K for the Fiscal Year Ended December 31, 2011
File No. 001-16811

Dear Mr. O'Brien:

This letter is in response to your letter dated June 14, 2012 regarding the subject filing.

United States Steel Corporation ("U. S. Steel") is pleased to voluntarily provide the following responses and information to the staff of the Securities and Exchange Commission (the "Commission"). For convenience, we have reproduced each of your comments in the order in which they appeared in your letter, and our response to each comment immediately follows it.

Form 10-K for the year ended December 31, 2011

Management's Discussion and Analysis, page 55

Overview, page 55

1. Thank you for your response to prior comment 7. Please provide us with a detailed explanation of the subsequent actual and expected future impact on USSK and the equity investee from the sale of USSS in the first quarter of 2012. Your response indicates the remaining asset group has excess slab capacity. Please quantify the impact of this capacity on the operations of the asset group and explain its significance to an overall assessment of the interdependence of revenues of the three entities.

Response:

We do not anticipate that there will be a material impact on U. S. Steel Košice (USSK) from the sale of U. S. Steel Serbia (USSS) USSK's primary sources of revenue before and after the sale of USSS remain the same. USSK derives its revenue primarily from the sale of hot-rolled, cold-rolled and coated sheets, tin mill products and spiral welded pipe. As mentioned in our response to prior comment 7, during our ownership of USSS, USSK negotiated raw materials contracts and conducted certain administrative functions for both itself and USSS. Going forward, USSK will perform these activities solely for its own needs.

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As requested in your letter, U. S. Steel acknowledges that it is responsible for the adequacy and accuracy of its filings; that the Commission is not foreclosed from taking action as a result of staff comments or changes in disclosure as a result of staff comments; and that U. S. Steel may not assert staff comments as a defense in any proceeding initiated by the Commission or any other person under the federal securities law.

Please contact me (412-433-1166), or, in my absence, William King, Assistant Corporate Controller (412-433-5554) with any questions. With respect to
