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4. Given the material impact that accounts receivable and inventory have on your operating cash flows, in future filings please quantify your A/R and inventory turnover ratios and disclose the underlying reasons for material changes. Refer to Section 501.04 of the Financial Reporting Codification for guidance.

Response: In future filings, U. S. Steel will disclose its A/R and inventory turnover ratios and provide a general discussion of the underlying reasons for material period to period changes if any.

Form 10-Q for the Fiscal Quarter ended March 31, 2011

Receivables Purchase Agreement, page 13

5. On page 13 you disclose that there was no activity under the Receivables Repurchase Agreement during the three months ended March 31, 2011 and 2010. However, we note the balance increased from \$1,004 as of December 31, 2010 to \$1,234 as of March 31, 2011. Please tell us why the balance increased given your statement that there was no activity.

Response: The reference to "no activity" on page 13 of our Form 10-Q for the quarter ended March 31, 2011 was intended to refer to sales of accounts receivable eligible under the Receivables Purchase Agreement (RPA) from U. S. Steel Receivables (USSR), to third parties. USSR is a consolidated wholly owned entity and while no sales were made to third parties for the periods ended December 31, 2010 and March 31, 2011, we disclose the balance of receivables eligible for sale under the RPA as one measure of our liquidity. In future filings we will refer more specifically to sales to third parties rather than activity. The balance of \$1,234 million as of March 31, 2011 and \$1,004 million as of December 31, 2010 represents the accounts receivable eligible for sale to third parties under the RPA.

Results of Operations, page 24

6. On page 85 of your 2010 Form 10-K you disclose that you manage your market risk through competitive pricing. However, we noted that cost of sales exceeded net sales for the quarter ended March 31, 2011 and you do not provide a discussion for the underlying reasons to explain why cost of sales exceeded net sales. In future filings please provide a robust discussion of material changes in line items that impact your results of operations. Refer to Sections 501.04 and .05 of the Financial Reporting

