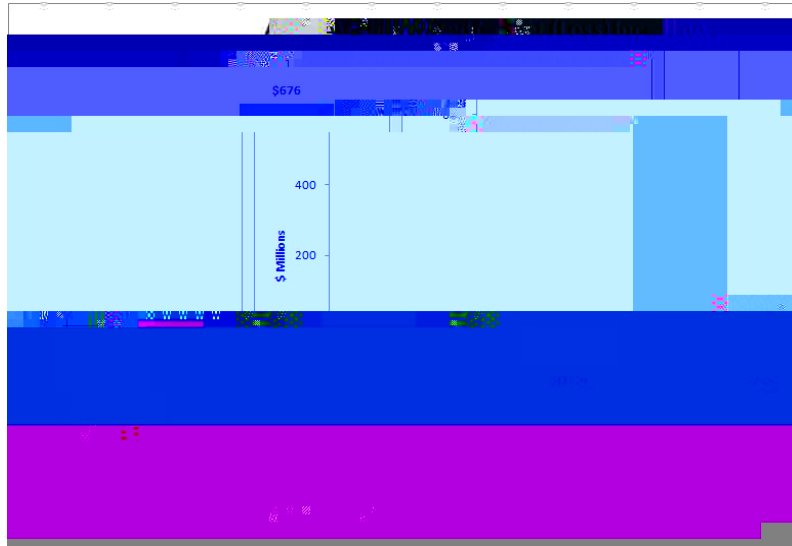


Securities and Exchange Commission
June 3, 2016



In future filings, we will revise the page titles to include a reference to losses when losses exist in any of the years included in the presentation of adjusted net (loss) income and diluted (loss) earnings per share, in the manner presented below.



In future filings, we will revise our reconciliations of non-GAAP financial measures to begin with the most directly comparable U.S. GAAP measure in the manner presented below.

Securities and Exchange Commission
June 3, 2016
Page 5

Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations, page 62
Critical Accounting Estimates, page 62
Goodwill and identifiable intangible assets, page 62

:

In our annual report on Form 10-K for the fiscal year ending December 31, 2016, we will provide the following disclosure which includes additional underlined language:

"Identifiable intangible assets with finite lives are amortized on a straight-line basis over their estimated useful lives and are reviewed for impairment whenever events or circumstances indicate that the carrying value may not be recoverable. During the fourc ,FBFBs M nderline⁴ BF

In our Annual Report on Form 10-K for the period ending December 31, 2016, or our quarterly reports on Form 10-Q filings for the second and third
Q A n F

Securities and Exchange Commission
June 3, 2016
Page 8

Bellville Tubular Operations
McKeesport Tubular Operations

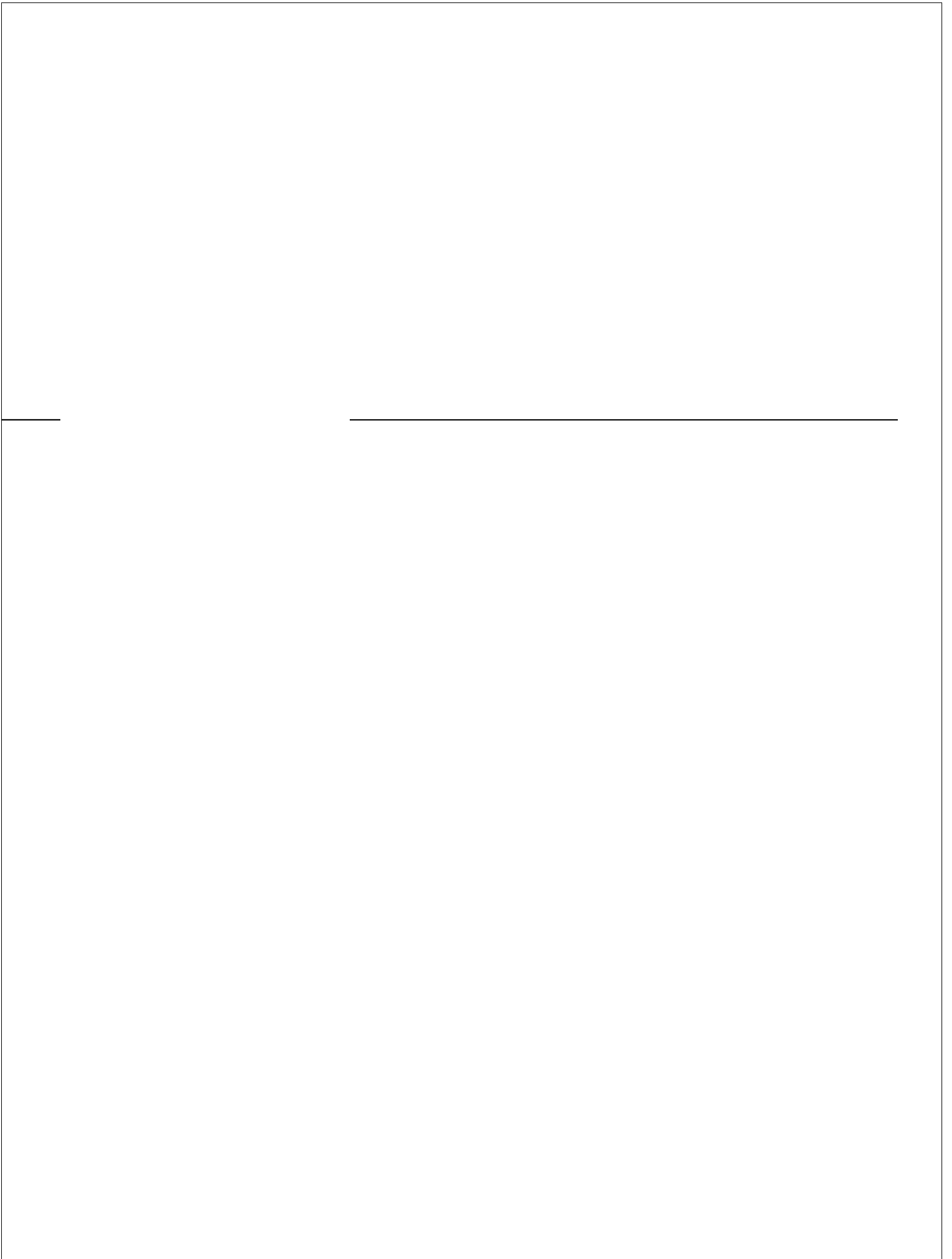
Temporarily Idled:

Lone Star Tubular
Tubular Processing
Granite City Works Steelmaking Operations
Keetac Iron Ore Operations

The carrying value of the long-lived assets associated with the idled facilities listed above total approximately \$600 million.

Amount disclosed is as of March 31, 2016 and is being used as a point of reference for this response.

Operating Expenses, page 69



Securities and Exchange Commission
June 3, 2016
Page 12

USSC Retained Interest and Other Related Charges, page F-20

The Retained Interest, which includes the Company's trade accounts receivables, loan receivables, and interest receivables in USSC, is a component of the current and long term receivables from related parties, less an allowance for doubtful accounts line item on the face of the Consolidated Balance Sheet. In future filings with the Commission, we will provide enhanced disclosures to allow financial statement users to better understand the carrying values of the trade accounts receivables, the loans, and the interest associated with the USSC Retained Interest.

The additional loss of \$121 million associated with USSC was a result of an evaluation of subsequent events related to contingencies surrounding our USSC retained interest. As a result of this evaluation, an additional reserve was made which resulted in the \$121 million loss. Please reference the response to comment 15 for details of the adjustment related to USSC and the associated Retained Interest.

Selected Quarterly Financial State (Unaudited), page F-58

In future filings with the Commission, we will include gross profit as a component of the quarterly disclosures as noted in Item 302(a)(1) of Regulation S-K.

Securities and Exchange Commission
June 3, 2016 un