



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

June 14, 2010

By U.S. mail and facsimile to (412) 433-1167

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
Definitive Proxy Statement on Schedule 14A
Filed March 12, 2010
File No. 1-16811**

Dear Ms. Haggerty:

We have completed our review of your Definitive Proxy Statement and related filings and have no further comments at this time.

Sincerely,

Terence O'Brien
Branch Chief