

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

DIVISION OF CORPORATION FINANCE

Mail Stop 4631

July 11, 2016

<u>Via E-mail</u> Mr. David B. Burritt Executive Vice President and Chief Financial Officer United States Steel Corporation 600 Grant Street Pittsburgh, PA 15219

> Re: United States Steel Corporation Form 10-K Filed February 29, 2016 File No. 1-16811

Dear Mr. Burritt:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Terence O'Brien

Terence O'Brien Branch Chief Office of Manufacturing and Construction