



DIVISION OF
CORPORATION FINANCE

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

July 6, 2022

Christine Breves
Chief Financial Officer
United States Steel Corp
600 Grant Street
Pittsburgh, PA 15219-2800

Re: United States Steel Corp
Form 10-K For the Fiscal Year Ended December 31, 2021
Filed February 11, 2022
Form 8-K furnished on January 27, 2022
File No. 001-16811

Dear Ms. Breves:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Manufacturing