



July 1, 2022

VIA EDGAR SUBMISSION

Ms. Eiko Yaoita Pyles, Staff Accountant
Ms. Melissa Gilmore, Senior Staff Accountant
Division of Corporation Finance
Office of Manufacturing
United States Securities and Exchange Commission
100 F St., NE
Washington, DC 20549-7010

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. Pyles and Ms. Gilmore:

United States Steel Corporation (“U. S. Steel,” “we” or “our”) hereby submits a response to the comment of the staff (the “Staff”) of the Securities and Exchange Commission regarding the above-referenced filings, set forth in your letter dated June 18, 2022. For convenience, we have reproduced the comment provided in your letter (in bold and quotation marks), and our response immediately follows it.

Form 8-K furnished on January 27, 2022

Exhibit 99.1

1. “We note that in calculating the adjusted net earnings for the period and year ended December 31, 2021, you removed effect of the net reversal of tax valuation allowance, although you appear to have reported cumulative adjusted net earnings. Pursuant to Question 102.11 of the non-GAAP C&DIs, current and deferred income tax expense commensurate with the non-GAAP measure of profitability should be included in a performance measure. Please revise to omit such adjustments in future filings and earnings presentations.”

Response:

We acknowledge the Staff’s comment, and in response thereto, we advise the Staff that in future filings and earnings presentations, we will exclude the tax adjustment related to our valuation allowance, as described above.

Please contact me (412-433-1105), or, in my absence, Manpreet Grewal, Vice President, Controller & Chief Accounting Officer (412-403-7159) with any questions. With respect to any legal issues, please contact Duane Holloway, Senior Vice President, General Counsel and Chief Ethics & Compliance Officer (412-433-1110) directly.

Sincerely,

/s/ Christine S. Breves

Christine S. Breves

Senior Vice President & Chief Financial Officer

cc: Manpreet S. Grewal
Duane D. Holloway, Esq.
Megan A. Bombick, Esq.
Pam Schlosser, PwC
