



July 5, 2011

Via E-mail

John P. Surma

Chief Executive Officer

United States Steel Corporation

600 Grant Street

Pittsburgh, PA 15219-2800

RE: United States Steel Corporation

Mr. Surma
United States Steel Corporation
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You may contact Tracey McKoy, Staff Accountant, at (202) 551-3772 or, in her absence Al Pavot at (202) 551-3738, or the undersigned Accounting Branch Chief at (202) 551-3355 if you have questions regarding comments on the financial statements and related matters.

Sincerely,

/s/ Terence O'Brien

Terence O'Brien
Accounting Branch Chief