

August 13, 2015

Mr. Terence O'Brien
Accounting Branch Chief
Division of Corporation Finance
United States Securities and Exchange Commission
100 F St., NE
Washington, DC 20549-7010

Re: United States Steel
Corporation
Form 10-K for the Fiscal Year Ended December 31, 2014, filed February 24, 2015
File No. 001-16811

Dear Mr. O'Brien:

United States Steel Corporation ("U. S. Steel", "we", "us" or "the Company") hereby submits responses to the comments of the staff ("the Staff") of the Securities and Exchange Commission (the "Commission") regarding the above-referenced filing (the "Form 10-K"), as set forth in your letter dated July 16, 2015 (the "Comment Letter").

In responding to the comments contained in the Comment Letter, we acknowledge that:

1. We are responsible for the adequacy and accuracy of the disclosure in our filings with the Commission;
2. Staff comments or changes to disclosure in response to Staff comments do not foreclose the Commission from taking any action with respect to our filings, and
3. We 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 of America.

Our responses to the Comment Letter are set forth in the numbered paragraphs below and correspond to the numbered comments in the letter, with your comments presented in bold italics and quotation marks.

SEC Comment #1

Form 10-K for the year ended December 31, 2014

Net Sales by Segment, page 62

"We note that income from operations for your flat-rolled segment was significantly impacted from 2012 to 2013 and 2013 to 2014 due to fluctuations in the average

realized price per ton. We also note disclosure on page 63 that the decrease in sales for the flat-rolled segment in 2013 was due in part to lower average realized prices, which resulted from downward pressure on spot market pricing. Where material changes in average realized prices materially impact^{ment in a}

SEC Comment #3

“Please tell us and disclose whether U.S. Steel is obligated to provide for any losses or liabilities of USSC post-CCAA filing.”

Response:

U. S. Steel is not financially responsible for the operational losses of USSC through

would call into question the realizability of the Company's retained interest are appropriately addressed. Additionally, we believe our claims are collectible to the extent the fair value of USSC's assets is available to satisfy both secured and unsecured creditor claims.

Based on the outcome of the internal control procedures noted above, management determined that economic conditions impactin
