



June 14, 2012

Via E-mail

Ms. Gretchen R. Haggerty
Executive Vice President and Chief Financial Officer
United States Steel Corporation
600 Grant Street
Pittsburgh, PA 15219-2800

**Re: United States Steel Corporation
Form 10-K**

Ms. Gretchen R. Haggerty
United States Steel Corporation
June 14, 2012
Page 2

You may contact Jenn Do at (202) 551-3743 or me 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
Branch Chief