



Mail Stop 4631

June 22, 2016

Via E-mail

Mr. David B. Burritt
Executive Vice President and Chief Financial Officer
United States Steel Corporation
600 Grant Street
Pittsburgh, PA 15219

**Re: United States Steel Corporation
Form 10-K
Filed February 29, 2016
File No. 1-16811**

Dear Mr. Burritt:

We have reviewed your response dated June 3, 2016, and have the following comments.

Please respond to this letter within ten business days by providing the requested information, or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments.

Form 10-K for Fiscal Year Ended December 31, 2015

10-K Summary, page 4

1. We have read your response to comment 1 in our letter dated May 19, 2016. It is unclear from your response whether the comparable GAAP measures will be disclosed before the non-GAAP measures, which is inconsistent with the updated Compliance and Disclosure Interpretations issued on May 17, 2016. Please review this guidance when preparing your next periodic report and earnings release.
2. We have read your response to comment 2 in our letter dated May 19, 2016. As previously requested, please expand your disclosures to provide substantive justification specific to your circumstances rather than boilerplate language included in your draft disclosure that clearly explains why each non-GAAP measure presented is useful to investors in accordance with Item 10(e)(1)(i)(c) of Regulation S-K.

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You may contact Jenn Do at (202) 551-3743, Tracey Houser at (202) 551-3736 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
Office of Manufacturing and
Construction