



U.S. SECURITIES AND EXCHANGE COMMISSION

SECURITIES AND EXCHANGE COMMISSION



DIVISION OF
CORPORATION FINANCE

Mail Stop 4631

August 2, 2017

Via email

Kevin P. Bradley
Executive Vice President and Chief Financial Officer
United States Steel Corporation

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Dear Mr. Bradley:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. Please respond to these comments 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, 2016

Non-

Mr. Kevin P. Bradley
United States Steel Corporation
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