May 31, 2012

Mr. Terence O'Brien
Accounting Branch Chief
Division of Corporation Finance
United States Securities and Exchange Com

In future filings, we will clarify by adding the following sentence:

[illegible]

"Competitive market prices can fluctuate based upon market conditions at the time."

<u>We are at risk of [illegible] page 38</u>

[illegible]

Based upon U. S. Steel's internal production and equity share of joint venture production, we have adequate iron ore pellet production to cover a significant portion of our North American needs, and we manage this production to meet anticipated market requirements. The decision to rely on internal production is a long-term strategic decision. With the exception of occasional sales of surplus production in years of lower than anticipated operating levels, we do not sell iron ore. We derive our revenues primarily from the sale of steel.

We have considered the additional disclosures in Industry Guide 7; however, due to the reasons noted above, we believe that we are not subject to the Industry Guide 7 disclosure requirements, [illegible] formational purposes only, outlined in the "Supplementary Information on Mineral Reserves Other Than Oil and Gas," on page F-60 of our 2011 Form 10-K is appropriate.

Legal Proceedings, page 42 [illegible] ired nts, f the fifos OlI fnadi ocxfueAcKAcKoi i

4. As to any proceeding that was terminated during the fourth quarter of the fiscal year covered by this report, furnish information similar to that required by Item 103 of Regulation S-K. Accordingly, please tell us what consideration you gave to discussing the lawsuit filed against you by the Canadi [illegible]

The USSE operations were managed on an aggregate level. Cash was managed at the USSE level.Many functions were either directly performed at USSK for USSS or were directly managed by USSK. These include all aspects of the commercial function (including: commercial sales, logistics, production planning, and marketing), procurement of strategic raw materials, credit and collections, research and development, accounting & finance, legal, engineering and information technology support. Similarly, raw material contracts were negotiated by USSK for both plants, which was an advantage to the USSE asset group. Capacity was shared among the two plants and production was assigned, and in some cases reassigned, between the two plants based upon ability to produce the product ordered and other workload considerations. The full value of the USSE business could only be realized through the capabilities of USSK's and USSS' combined components. USSK has excess slab capacity and USSS had excess rolling capacity; therefore, slabs were sent from USSK to USSS as market conditions warranted, particularly during periods when USSS operated only one of its two blast furnaces. Additionally, USSK supplied USSS with all of the tin for its tin mill operations and also sold coke to USSS at certain times for the benefit of the asset group. USSK no longer sells slabs or coke to USSS, which results in the remaining asset group having excess slab capacity.

During the fourth quarter of 2011, we evaluated the USSE asset group's long-lived assets for impairment because the potential disposition, either by shut-down or sale, of USSS was considered a triggering event. The fixed asset impairment evaluation indicated that the carrying value of the asset group was recoverable and, as such, no impairment was necessary.

<u>24. Contingencies and Commitments, page F-52</u>

8. You state on pages 42 and 82 that you do not believe that you have any liability regarding the antitrust matters as described therein. Please confirm in your response, if true, that you do not believe that it is probable a liability has been incurred. If there is at least a reasonable possibility that a loss may have been incurred, please either disclose an estimate in your next periodic filing (or, if true, state that the estimate is immaterial in lieu of providing quantified amounts) of the additional loss or range of loss, or state that such an estimate cannot be made. Please refer to

Supplementary Information on Mineral Reserves Other than Oil and Gas page F-60

9. In future filings please include the material information associated with the calculation of your mineral reserves pursuant to paragraph (c) of the Instructions to Item 102 of Regulation S-K. This information should include the mineral prices, the cut-off grade, the average cost per ton of iron ore pellets, and the recovery factors.

Response:
We do not believe that further disclosure within the guidelines of Regulation S-K 102, Item 3 is warranted as our mining properties are not, individually or in the aggregate, of major significance to the assets or revenues of an industry segment. Our mining operations are part of our flat-rolled segment. Total revenues and asset values for our mining operations represent less than 1% of our flat-rolled segment’s 2011 revenues and less than 6% of our flat-rolled segment’s assets at December 31, 2011.

10. Proven reserves presented in accordance with paragraph (b)(5) of Industry Guide 7 may be combined with probable reserves only if the difference in the degree of assurance between the two classes of reserves cannot be readily defined. In future filings please report proven reserves and probable reserves separately or tell us why you are unable to do so.

Response:
As discussed in our responses to question numbers three and nine above, we are not engaged in significant mining operations within the scope of Industry Guide 7; therefore, we do not feel that it is necessary to report proven reserves and probable reserves separately.

As requested in your letter, U. S. Steel acknowledges that it is responsible for the adequacy and accuracy of its filings; that the Commission is not foreclosed from taking action as a result of staff comments or changes in disclosure as a result of staff comments; and that U. S. Steel may not assert staff comments as a defense in any proceeding initiated by the Commission or any other person under the federal securities law.

Please contact me (412-433-1166), or, in my absence, William King, Assistant Corporate Controller (412-433-5554) with any questions. With respect to any legal issues, please contact Robert Stanton, Assistant General Counsel (412-433-2877) or Jack Moran, Senior Counsel – Corporate (412-433-2890) directly.

Sincerely,

/s/ Gregory A. Zovko

Gregory A. Zovko

cc: Robert M. Stanton
Assistant General Counsel