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CONFIDENTIAL TREATMENT HAS BEEN REQUESTED PURSUANT TO 17 C.F.R. Sec. 200.83.  
THIS LETTER OMITTS CONFIDENTIAL INFORMATION INCLUDED IN THE UNREDACTED VERSION  
OF THE LETTER THAT WAS DELIVERED TO THE DIVISION OF CORPORATION FINANCE,  
AND THESE OMISSIONS ARE DENOTED WITH ASTERISKS.

October 4, 2006

Mr. Jeffrey Gordon  
Staff Accountant  
Division of Corporation Finance  
Securities and Exchange Commission  
100 F Street N.E.  
Washington, DC 20549

Re: United States Steel Corporation Form 10-K for year ended December 31, 2005  
and Forms 10-Q for Quarters ended March 31 and June 30, 2006  
File No. 1-16811

Dear Mr. Gordon:

For the reasons articulated in our letter dated today to the Freedom of Information Office, confidential treatment is sought for the marked portions of this letter pursuant to 17 C.F.R. Sec. 200.83. The information in those portions of this letter are treated confidentially by United States Steel Corporation ("U. S. Steel") in the regular course of its business and disclosure of it would adversely impact U. S. Steel's competitive position and ability to resolve matters with the lowest cost to our stockholders.

In response to the letter from John Hartz dated September 20, 2006, U. S. Steel is pleased to voluntarily provide the following responses and information to the staff of the Securities and Exchange Commission (the "Commission"). For convenience, we have reproduced each of your comments below in italics in the order in which it appeared in your letter, and our response to each comment immediately follows it.

(a) We note from page 30 that your results of operations and cash flows for a given period could be adversely affected by asbestos-related lawsuits. It is unclear why you do not consider your estimates surrounding the asbestos liability to be critical. Please advise.

RESPONSE: Page 30 of the Form 10-K contains the following statement:





result of the \$25 million accrual recorded in the fourth quarter of 2005 and additional information obtained regarding the Geneva Works site, we concluded during our assessment for the first quarter of 2006 that the uncertainty and potential for additional material losses for this site no longer existed. Consequently, the disclosure in our Form 10-Q for the first quarter of 2006 refers to only three sites (Gary Works, Fairfield Works, and the Municipal Industrial & Disposal Superfund site) for which there is the potential for additional material losses. We disclosed that the accrued liabilities for these three sites totaled \$16 million and additional losses could range up to 100% of the accrued liabilities. The Geneva Works site is discussed in the subsequent paragraph. In future filings we will move the discussion of the Geneva Works site to be in close proximity to our discussion of other mature major sites that do not have the potential for additional material losses.

(g) On page 35 you indicate that the remaining costs associated with Geneva Works are \$29.4 million. On page F-53, it is \$26 million.

RESPONSE: As the language in our Form 10-K indicates, the \$26 million amount shown on page F-53 includes only remediation costs while the \$29.4 million amount shown on page 35 includes both remediation costs and post-closure care costs. We will change future disclosures to eliminate this potential confusion.

(h) Under Critical Accounting Estimates, you should quantify the dollar amount of the range of reasonably possible additional loss related to all environmental liabilities, as this is the disclosure discussing your critical estimates.

RESPONSE: See our response to comment (e).

(i) In future filings, if material, you should discuss the underlying reasons for the amount of environmental expense each period. For example, although you disclose the \$49 million charge in 2005, you do not explain what the underlying triggering events (estimate changes, new sites, new discovered issues) that caused you to record that amount. In addition you should disclose prior years for comparison and provide narrative context on future expectations.

RESPONSE: Estimate changes, new sites and newly discovered issues are among the reasons for period to period changes in environmental expense. Others include new legal or regulatory requirements, contractor and equipment availability, weather conditions and agency responses to our submissions. In our future filings, we will discuss any material reasons for changes to environmental expense. Also see our response to comment (j) below.

(j) Please provide us with a company-wide roll-forward of accrued environmental expenses for all periods presented. Show beginning and ending balances, expenses, expenditures and changes in estimates, separately. Provide a narrative explaining the activity.

RESPONSE: Accrued liabilities for remediation activities totaled \$145 million at December 31, 2005, of which \$26 million was classified as current, and \$123 million at December 31, 2004, of which \$21 million was classified as current. Please refer to the Environmental Proceedings section of the Form 10-K at pages 31-35 for further discussion of the status and reasons for the changes in the accrual from period to period. Set forth below is a table showing the company-wide roll-forward of accrued environmental expenses:

Environmental Remediation Liability (in millions)

	2004	2005	YTD June 2006
Beginning Balance	\$113	\$123	\$145
Plus: Accrual Additions	32(i)	49(iii)	11(v)
Less: Payments	22(ii)	27(iv)	11(vi)
Ending Balance	\$123	\$145	\$145

(i) Composed of many accruals, only one of which was greater than \$5 million for the Grand Calumet River remediation at Gary Works (\$10 million).

(ii) Composed of many payments, none of which were greater than \$5 million.

(iii) Composed of many accruals only one of which was greater than \$5 million





5556) or Colleen Darragh, Director - Financial Analysis & External Reporting  
(412-433-5606) directly.

Very truly yours,

/s/ Robert M. Stanton

Robert M. Stanton