

March 26, 2008

John M. Hartz
Senior Assistant Chief Accountant
Division of Corporate Finance
United States Securities and Exchange Commission
100 F St., NE
Washington, DC 20549-7010

Re: United States Steel Corporation Form 10-K for the fiscal year ended
December 31, 2007
Filed February 27, 2008
File No. 1-16811

Dear Mr. Hartz:

CONFIDENTIAL TREATMENT HAS BEEN REQUESTED FOR A PORTION OF THIS LETTER PURSUANT TO 17 C.F.R. Section 200.83. WE HAVE INDICATED WHERE WE HAVE OMITTED CONFIDENTIAL INFORMATION THAT WAS INCLUDED IN THE UNREDACTED VERSION OF THE LETTER THAT WAS DELIVERED TO THE DIVISION OF CORPORATE FINANCE.

This is in response to your letter of March 14, 2008 regarding the subject filing.

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 in the order in which they appeared in your letter, and our response to each comment immediately follows it.

Form 10-K for the year ended December 31, 2007

Management's Discussion and Analysis, page 46

1. We note your discussion of the segment results for Flat-rolled, USSE, and Tubular on pages 53-55, including the fact that each of these segments' income decreased during 2007. For example, you disclose on page 53 that the decrease in Flat-rolled's segment income in 2007 compared to 2006 was "mainly due to higher raw materials, repair and maintenance, outage and labor costs; lower shipments excluding USSC; and operating losses at USSC primarily due to curtailed iron and steelmaking operations as a result of unplanned blast furnace outages. These were partially offset by increased average realized prices and lower costs for profit-based payments." In future filings, please quantify the effects of the various sources you have identified that have contributed to such decreases. Pursuant to Item 303(a)(3)(ii) of Regulation S-K, you should describe any known trends or uncertainties that have had or that you reasonably expect will have a material unfavorable impact on revenues or income from continuing operations. If you know of events that will cause a material change in the relationship between costs and revenues, you should disclose the change in the relationship.

Response: U. S. Steel discloses results for the key business drivers of raw steel production and shipments, average price per ton and raw steel capability utilization, as applicable for each segment. There are also several cost elements that affect results. In future filings, U. S. Steel will set forth quantifiable estimates of the major factors that contribute to significant increases or decreases in income to the extent those factors are reasonably quantifiable. In addition, pursuant to Item 303(a)(3)(ii) of Regulation S-K, U. S. Steel will continue to describe any known trends or uncertainties that have had or that U. S. Steel reasonably expects will have a material unfavorable impact on revenues or income from continuing operations, and will describe the change in relationship between costs and revenues arising from any events causing a material change in such relationship. We will quantify such effects to the extent that they are reasonably quantifiable.

2. We note your statement on page 26 that major production curtailments and escalated costs in Serbia have reduced profit margins and may do so in the future, as well as your statement on page 28 that USSE's shipments in the fourth quarter of 2007 were reduced by outbound rail transportation service disruptions. To the extent material in future filings, please quantify the impact of these unfavorable conditions in your MD&A so that readers can better understand and assess the scope of these events.

Response: In future filings, U. S. Steel will set forth in its MD&A quantifiable estimates of the effects of significant

atypical events to the extent such events are reasonably quantifiable.

3. We also note the fourth quarter financial data presented on page F-58, which represents significant decreases in Flat-rolled and USSE's segment income and net income compared to the prior quarters of 2007. We remind you to include specific, detailed forewarning disclosure in MD&A related to material trends and uncertainties at the earliest possible time. Generally, the disclosure included in the Outlook section of your September 30, 2007, Form 10-Q could have been more helpful for these purposes. Please refer to the guidance in Item 303(a)(3) of Regulation S-K, and Sections 216, 501.02 and 501.12.b.3 of the Financial Reporting Codification.

Response: While we believe the disclosure U. S. Steel included in the Outlook section of its September 30, 2007, Form 10-Q met the requirements of Item 303(a)(3) of Regulation S-K based upon our knowledge and expectations, we acknowledge the Staff's reminder.

In future filings, U. S. Steel shall attempt to identify and quantify trends where such trends are reasonably quantifiable.

1. Nature of Business and Significant Accounting Policies, page F-10

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4. We note your disclosure in Note 23 on page F-50 that U. S. Steel is PRO-TEC's exclusive sales agent and is responsible for credit risk related to receivables for which U. S. Steel provides certain customer service functions. In future filings, please revise your significant accounting policies to disclose how you recognize revenue related to this agency relationship, as well as any other agency relationships you have entered into, including your consideration of paragraphs 7-17 of EITF99-19.

Response: We considered the effect of EITF99-19 in preparing our reports and have complied therewith. (Commission income from" fi ency relationships

limited exclusivity, confidentiality and choice of law provisions.) On August 30, 2007, ArcelorMittal Dofasco, Inc. ("Dofasco") purported to exercise a right of first refusal under the Participants Ag 'c