Response:

We confirm that in future filings, we will begin the reconciliations of non-GAAP measures with the most directly comparable U.S. GAAP measure. Additionally, when a non-GAAP measure is presented in graphic or other format, the comparable U.S. GAAP measures will be presented before the non-GAAP measures.

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."**

Response:

In future filings, U. S. Steel will revise its disclosure as underlined below to more clearly explain why adjusted EBITDA is useful to investors. Additionally, in future filings, U. S. Steel will provide similar disclosure for each of our other non-GAAP measures, including EBITDA, adjusted net earnings (loss), and adjusted net earnings (loss) per diluted share presented in our annual reports on Form 10-K and our quarterly reports on Form 10-Q. "Adjusted EBITDA, is a non-GAAP measure that excludes the effects of restructuring charges, impairment charges and losses associated with USSC that are not part of the Company's core operations.

Critical Accounting Estimates, page 62

Long-lived assets, page 65

3. **“We have read your response to comment 10 in our letter dated May 19, 2016. Please further break out the $600 million carrying value of your idled facilities between the indefinitely idled and the temporarily idled facilities.”**

Response:
In our quarterly report on Form 10-Q for the period ending June 30, 2016, we will add the following underlined disclosure:

During the first half of 2016, the Company continued adjusting its operating configuration by temporarily idling production at certain of its tubular facilities. Certain other organizational realignments were also undertaken to further streamline our operational processes and reduce costs. “As of June 30, 2016, the following facilities are idled:

Indefinitely Idled:

Bellville Tubular Operations
McKeesport Tubular Operations

The carrying value of the long-lived assets associated with the indefinitely idled facilities listed above total approximately $15 million [a]

Response:

The primary driver of the decrease in the turnover analytics in the Company’s inventories was a result of a decrease in cost of goods sold. For the twelve months ended December 31, 2015 and the three months ended March 31, 2016 as compared to the twelve months ended December 31, 2014 and the three months March 31, 2015, the cost of goods sold have decreased by 28% and 21%, respectively. This decrease is directly related to the decrease in shipment volumes, specifically in our Flat-Rolled and Tubular segments, which decreased by 24% and 66%, respectively for the twelve months ended December 31, 2015 as compared to December 31, 2014.

For the three months ended March 31, 2016 as compared to the three months ended March 31, 2015, there were decreases in shipment volumes across all of our reportable segments which impacted our inventory turnover analytics. The decreases in volume for our Flat-Rolled, USSE, and Tubular reportable segments when comparing the three months ended March 31, 2016 versus the three months ended March 31, 2015 were 5%, 21% and 60%, respectively. These decreases in the shipment volumes were disclosed on pages 74 and 77 of the Form 10-K and pages 28 and 29 of our quarterly report on Form 10-Q for the period ended March 31, 2016. This has directly resulted in an increase of approximately 12 days in the Company’ [illegible]

The decrease in the inventory turnover approximates 12 days for the twelve months ended March 31, 2016 as compared to March 31, 2015 and is primarily due to a decrease in shipment volumes. The last-in, first-out (LIFO) inventory method is the predominant method of inventory costing in the United States. At March 31, 2016 and March 31, 2015, the LIFO method accounted for 82 percent and 81 percent of total inventory values, respectively. In the U.S., management monitors inventory realizability by comparing the LIFO cost of inventory with the replacement cost of inventory. To the extent the replacement cost (i.e., market value) of inventory is lower than the LIFO cost of inventory, management will write the inventory down. As of March ability to recover its claims in the CCAA proceedings overall. Based on the degree of inherent uncertainty surrounding the Company's USSC claims, management determined a write-down of the retained interest was warranted. Management determined, and continues to believe, that detailed disclosure of the analysis of the recoverability of our CCAA claims and the related write-down of retained interest would prejudice the Company in the ongoing litigation and proceedings before the Canadian Court and Ontario Court of Appeals.

Instead, to provide transparency regarding the extent of the write-down while eliminating detail not material to investors, management identified the charges related to USSC and the Company's Retained Interest in the aggregate as a separate line item on the Consolidated Statement of Operations, Consolidated Statement of Cash Flows, and Note 3, , with a reference to Notes 4, Please contact me (412-433-5394), or, in my absence, Kim Fast, Assistant Corporate Controller (412-433-5572) with any questions. With respect to any legal issues, please contact n