May 06, 2009

Mr. John M. Hartz
Senior Assistant Chief Accountant
Division of Corporation 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, 2008
Filed February 24, 2009
File No. 001-16811

Dear Mr. Hartz:

This letter is in response to your letter of April 22, 2009 regarding the subject filing.

U. S. Steel is pleased to voluntarily provide the follo ing responses and information to the staff of the Securities and Exchange Commission the Commission . For convenience, e have reproduced each of your comments in the order in hich they appeared in your letter, and our response to each comment immediately follo s it. We believe that e have addressed a number of your comments in our uarterly Report on Form 10- for the uarterly period ended March 31, 2009, hich e filed on e hich major facilities have been temporarily idled.

ur oard of Directors reduced our uarterly dividend from 0.30 per share to 0.05 per share, hich ill result in annual cash savings of approximately 116 million.

We have received executed consents from the lenders holding a majority of the commitments under our 750 million credit facility and a majority of the debt under each of our 655 million of outstanding term loans to eliminate the existing financial covenants and replace them ith a fixed-charge coverage ratio covenant of 1.1:1 that is only tested if availability under the 750 million credit facility falls belo approximately 112.5 million. The fixed charge coverage ratio ill be de□emd a m5 announcement that it ill schedule multiple do n ee s at 13 assembly operations in North America, removing approximately 190,000 vehicles from eneral Motors production schedule in the second and early third uarter of 2009. The continued decline of the North American auto industry could force us to idle additional facilities. an ruptcy filings by any of our major customers ould increase the ris of collecting amounts o ed by them, and ould reduce availability under our Receivables urchase Agreement. We ould also be negatively impacted if our customers sales decline as a result of mar et concerns about their viability, continued availability of arranties and service and the ripple effect through the orld economy. Also, the North American rig count for March 2009 dropped to 1,301, compared to the February 2009 level of 1,733 and do n 904 from the same month last year. This increases the ris of further declines in tubular sales and prices.

Critical Accounting Estimates, page 53

 ood ill and dentifiable ntangible Assets and Asset mpairments, pages 54-55

2. You have a significant amount of long-lived assets, good ill and intangible assets. Recently events described in paragraph 28 of SFAS 142 and or paragraph 8 of FAS 144 have occurred and there ere indications that the value of your long-lived assets good ill intangibles may not be fully recoverable.   ased on your testing you determined that your good ill, long-lived assets and intangibles ere not impaired.

   Your mar et capitalization is significantly belo the boo value of your e uity. Explain ho you analyzed this difference and ere able to conclude that an impairment has not been incurred.   lease explain any ualitative and uantitative factors you considered e.g., reconciliation .

    lease tell us about this and revise future filings to clarify disclosures. n particular:

   Explain in better detail and support ho you identified reporting units

   Explain ho you assigned assets, liabilities, deferred taxes and good ill to reporting units

   Disclose significant assumptions, if applicable
   Consideration of any mar et-based approach
   Describe ho your gro th rates relate to the performance of the 4th uarter

   Control remiums

   Whether the assumptions and methodologies used in the current year have changed since the prior year highlighting the impact of any changes

    tem 303 of Regulation S-K re uires MD A disclosure of material uncertainties unless management has concluded that the uncertainty is not reasonably li ely to materially impact future operating results. This could include uncertainties regarding the recoverability of recorded assets. Refer to the guidance in Sections 501.02 and 501.12.b.3 of the Financial Reporting Codification. Also, Section 216 of the Financial Reporting Codification states that registrants have an obligation to fore arn public investors of the deteriorating conditions hich, unless reversed, may result in a subse uent rite-off. This includes an obligation to provide information regarding the magnitude of exposure to loss.

   We caution you that, to the extent you gather and analyze information regarding the ris s of recoverability of your assets, such information may be re uired to be disclosed if it ould be material and useful to investors. We believe that it is important to provide investors ith information to help them evaluate the current assumptions underlying your impairment assessment relative to your current mar et conditions and your peers to enable them to attempt to assess the li elihood of potential future impairments. We believe that detailed rather than general disclosures regarding these ris s and exposures ould provide investors ith the appropriate information to ma e this evaluation.   n this regard, e urge you to consider hat additional uantitative disclosures can be provided to convey the ris that impairment or restructuring charges may be recorded.

   You provide some sensitivity analysis regarding good ill and property, plant and e uipment on page 55.   lease consider clarifying this analysis further in future filings. For example, consider addressing individual reporting units and asset groupings. Also consider hat level of adverse impact based on any major assumption could result in a material impairment

dollars in millions

Three Months	Six Months	Nine Months	T elve Months
4,268	9,653	12,876	12,824

n three of the four periods, our average mar et capitalization substantially exceeded our 4.9 billion boo value at December 31, 2008. We felt that this as evidence that a significant portion of the recent decline in U. S. Steel s stoc price is related to the current unprecedented li uidity crisis in the overall economy and is not specific to U. S. Steel. Furthermore, during the fourth uarter of 2008, the stoc prices of other companies in our industry declined significantly, as did those in many other industries. We have also seen similar trends in major mar et indexes. The S 500 index started 2008 at 1,467.97 on January 2, 2008 and hit a lo of 741.02 on November 21, 2008. The Do Jones ndustrial Average reflected a similar pattern opening 2008 at 13,261.82 and reaching a lo on November 21, 2008 of 7,392.27.

We also believe that near term concerns about U. S. Steel s li uidity ere reflected in our stoc price during the fourth uarter of 2008. Although e had plans to address our existing financial covenants, hich e later disclosed in our First uarter 2009 Form 10- , the mar et as not yet a are of these plans and ould have ta en this ris into account hen valuing our common stoc .

ased on the reasons above, e considered it most appropriate to reconcile the aggregate estimated fair value of our reporting units to our mar et capitalization using our t elve month rolling average mar et capitalization as of December 31, 2008. The reconciliation confirmed our estimate of fair value for our reporting units including a reasonable control premi e opnable hiil 2lans to admateand ouldnalHceabov bt ninatiocil op reet as

2009, e disclosed that our Three-year Term oan due 2010 and our Five-year Term oan due 2012 ill be repaid in their entirety from the proceeds of our recent offerings of Common Stoc and 4 Senior Convertible Notes due 2014, hich do not contain any financial covenants.

We confirm to the Commission that e understand the Form 8-K re uirements concerning any triggering events that accelerate or increase a direct financial obligation or an obligation under an off-balance sheet arrangement.

As re uested in your letter, U. S. Steel ac no ledges that it is responsible for the ade uacy and accuracy of its filings that the Commission is not foreclosed from ta ing 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 la .

 lease contact me 412-433-1166 , or, in my absence, John uaid, Assistant