

August 15, 2017

Mr. Terence O'Brien  
Accounting Branch Chief  
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, 2016, filed February 28, 2017  
File No. 1-16811

Dear Mr. O'Brien:

United States Steel Corporation ("U. S. Steel," "we," "us," "our," or the "Company") hereby responds to the comments of the staff (the "Staff") of the Securities and Exchange Commission (the "Commission") regarding the above-referenced Form 10-K (the "2016 Form 10-K") and the Company's Form 10-Q for the quarter ended June 30, 2017, set forth in your letter dated August 2, 2017.

Our responses to the Staff's comments are set forth in the numbered paragraphs below and correspond to the numbered comments in your letter, which are presented in bold and quotation marks.

Form 10-K for Fiscal Year Ended December 31, 2016

Non-Generally Accepted Accounting Policies (non-GAAP), page 3

1. **"You state that adjusted net earnings (loss), adjusted net earnings (loss) per diluted share and adjusted EBITDA are presented to enhance the understanding of your ongoing operating performance and established trends affecting core operations, particularly cash generating activities, which indicate these non-GAAP measures are presented for operating performance and nted"**

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Management views these non-GAAP financial metrics as a measure of operating performance and not a measure of liquidity. It was not management's intent to imply that adjusted net earnings (loss), adjusted net earnings (loss) per diluted share and adjusted earnings (loss) before interest, income taxes, depreciation and amortization were measures of liquidity, as would be the case if management had specifically used common liquidity measures such as the current ratio, the quick ratio, free cash flows, working capital ratios or other liquidity measures.

In future filings with the Commission, we will revise our non-GAAP disclosure, to ensure that the language clearly describes these non-GAAP financial measures as performance metrics and makes clear they are not considered to be liquidity measures, as shown below:

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produce all grades of steel products the Company offers to its customers, there are a significant number of intercompany transactions that take place between plants. Customers in the U.S. can have their orders filled by various Flat-Rolled facilities, depending on the products purchased, which locations are qualified to produce the product, and where capacity is best utilized. These characteristics illustrate how the Flat-Rolled facilities are highly integrated and demonstrate the interdependency of cash flows among the Flat-Rolled plants. As a result, management has defined the Flat-Rolled reportable segment as an asset group for impairment evaluation purposes in accordance with ASC 360-10-35-23 through 35-25.

USSE asset group

The USSE reportable segment is comprised of the Company's steel plant and vertically integrated coke production facilities located in Slovakia. The USSE reportable segment has been identified as an asset group for which identifiable cash flows are largely independent of the cash flows of other assets and liabilities of the Company because these assets are utilized to service customers in central, western and southern Europe, separately from the Flat-Rolled operations in the U.S. As a result, management has defined the USSE reportable segment as an asset group for impairment evaluation purposes in accordance with ASC 360-10-35-23 through 35-25.

Seamless Tubular asset group

Our Seamless Tubular asset group, which is comprised of the Company's seamless tubular production facilities located in Lorain, OH and Fairfield, AL, produces seamless pipe. Many of the seamless tubular products and the applications they are used in are different from the products that are produced and sold by the welded tubular operations. Seamless tubular products are used in deep well/deep water drilling environments, which tend to be harsher and require a higher level of precision, strength, and engineering, while welded tubular products are generally used for drilling in less severe environments. Therefore, management has concluded that the seamless tubular operations are a separate asset group and has defined the seamless tubular operations as an asset group for impairment evaluation purposes in accordance with ASC 360-10-35-23 through 35-25.

Welded Tubular asset group

Our Welded Tubular asset group, which is comprised of Lone Star Tubular Operations, Tubular Processing Houston Operations, Wheeling Machine Products, Oilwell Offshore Operations and two fifty percent joint ventures, produces welded Oil Country Tubular Goods pipe and

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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 Megan Bombick, Assistant Corporate Secretary & Senior Counsel (412-433-2998) directly.

Sincerely,

/s/ Colleen M. Darragh

Colleen M. Darragh  
Vice President and Controller

cc: Kevin Bradley  
Kimberly D. Fast  
Megan Bombick, Esq.

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