



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

April 9, 2008

*By U.S. mail and facsimile to (412) 433-1167*

Ms. Gretchen R. Haggerty  
Executive Vice President and Chief Financial Officer  
United States Steel Corporation  
600 Grant Street  
Pittsburgh, PA 15219

**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 Ms. Haggerty:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

John M. Hartz  
Senior Assistant Chief  
Accountant