



DIVISION OF  
CORPORATION FINANCE

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

March 7, 2024

Duane Holloway  
General Counsel  
United States Steel Corporation  
600 Grant Street  
Pittsburgh, PA 15219

**Re: United States Steel Corporation**  
**Amendment No. 1 to Preliminary Proxy Statement on Schedule 14A**  
**Filed February 26, 2024**  
**File No. 001-16811**

Dear Duane Holloway:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing