

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

DIVISION OF
CORPORATION FINANCE

Mail Stop 7010

September 20, 2006

Mrs. Gretchen R. Haggerty
United States Steel Corporation
September 20, 2006
Page 3 of 5

- It is unclear whether Geneva Works is one of the “four” material sites. There are only three mentioned in the second paragraph. Please clarify. If so, it would appear appropriate and consistent to include the range of reasonably possible additional losses associated with Geneva Works on page 35. Further, if Geneva is one of the four, the disclosure in the fourth sentence of the second paragraph on page F-53 does not appear to encompass Geneva. If Geneva is not one of the four, please identify the fourth site;
- On page 35 you indicate that the remaining costs associated with Geneva Works are \$29.4 million. On page F-53, it is \$26 million;
- Under Critical Accounting Estimates, you should quantify the dollar amount of the range of reasonably possible additional loss related to all environmental liabilities, as this is the disclosure discussing your critical estimates;
- In future filings, if material, you should discuss the underlying reasons for the amount of environmental expense each period. For example, although you disclose the \$49 million charge in 2005, you do not explain what the underlying triggering events (estimate changes, new sites, new discovered issues) that caused you to record that amount. In addition you should disclose prior years for comparison and provide narrative context on future expectations;
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balances, expenses, expenditures and changes in estimates, separately.
Provide a narrative explaining the activity;

- On page F-53 you mention that it is reasonably possible that additional costs could be material at the Fairfield Works location. Your description of this site on page 33 provides very little context as to its materiality;
- On page F-53 you mention 4 sites where the additional costs could be material and then discuss the "remaining 45 sites." This is unclear, considering you mention 60 sites on page 24;

Overall, it appears that you are disclosing that you have accrued \$145 million related to environmental liabilities. It is unclear whether the \$52 million disclosed on page F-53 is included in that amount. It is also unclear whether you have accrued any other legal/administrative costs related to issues, other than those associated with the \$52 million on page F-53. Further it appears that you believe the high end of the reasonably possible range of additional loss related to those four liabilities is \$40 million. In other words the *only* additional estimate range is that established for those four environmental sites described in the beginning of the second paragraph on page F-53. For *all* other sites, no estimate of reasonably possible additional costs can be made.

In this regard, please help us better understand, addressing each site individually, why you cannot establish ranges of reasonably possible losses in excess of amounts accrued for any other site, except those four. Address each individual site noted on pages 31-35 (other than the four sites).

Further address for us whether you believe it is, or is not, reasonably possible that additional material loss could occur, for all the sites in aggregate, other than the "material four."

Finally, with a view towards enhanced disclosures in future filings, please provide us with proposed disclosure changes that would address the above issues in a clear more transparent manner.

* * * *

Please respond to these comments within 10 business days, or tell us when you will provide us with a response. Please provide us with a response letter that keys your responses to our comments and provides any requested information. Detailed letters greatly facilitate our review. Please file your supplemental response on EDGAR as a correspondence file. Please understand that we may have additional comments after reviewing your responses to our comments.

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Page 5 of 5

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings reviewed by the staff to be certain that they have provided all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in their filings;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

If you have any questions regarding these comments, please direct them to Jeffrey Gordon, Staff Accountant, at (202) 551-3866 or, in his absence, to the undersigned at (202) 551-3689.

Sincerely,

John Hartz
Senior Assistant Chief Accountant