



United States Steel Corporation

July 1, 2022

VIA EDGAR SUBMISSION

Division of Corporation Finance
Office of Chief Accounting
U.S. Securities and Exchange Commission
100 F Street, NE
Washington, DC 20533-4010

Re: United States Steel Corp
Form 10-K for the Fiscal Year Ended December 31, 2021
Filed February 11, 2022

2021

[Redacted content]

[Redacted content]

in adjustments in future filings and earnings presentations.
Response:
We acknowledge the Staff's comment on future filings and earnings presentations and our valuation allowance, as described above.



Please contact me (412-433-1105) or my absence, Manpreet Grewal, Vice President,
Controller & Chief Accountant



