



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