

UNITED STATES STEEL CORP  
Form AW  
March 27, 2009

**United States Steel Corporation**  
600 Grant Street  
Pittsburgh, Pennsylvania 15219

March 27, 2009

**VIA EDGAR**

United States Securities and Exchange Commission  
100 F Street, N.E.  
Washington D.C. 20549

**Re: United States Steel Corporation**  
**File No. 333-108131**

**Request for Withdrawal of Post-Effective Amendment No. 1 to Registration Statement on Form S-3**

Ladies and Gentlemen:

On March 9, 2009, United States Steel Corporation, a Delaware corporation (the Company), filed a Post-Effective Amendment No. 1 (the Post-Effective Amendment) to a Registration Statement on Form S-3 (File No. 333-108131) (the Registration Statement) with the U.S. Securities and Exchange Commission (the Commission).

Pursuant to Rule 477 promulgated under the Securities Act of 1933, as amended, the Company hereby requests that the Commission consent to the withdrawal of the Post-Effective Amendment. No shares have been distributed, issued or sold pursuant to the Registration Statement. The Company is filing concurrently a request for withdrawal of the Registration Statement.

No shares have been distributed, issued or sold pursuant to the Post-Effective Amendment.

The Company respectfully requests that the Commission issue an order granting the withdrawal of the Post-Effective Amendment as soon as possible. If you should have any questions or comments regarding this request, please contact me at (412) 433-2877 or Bruce Lammel at (412) 433-2967.

Very truly yours,

**UNITED STATES STEEL CORPORATION**

By: /s/ Robert M. Stanton

Name: Robert M. Stanton

Title: Assistant General Counsel and Assistant Secretary