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Gretchen R. Haggerty
Executive Vice President &
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September 12, 2006

Nancy M. Morris
Secretary, Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549-1090

Subject: File Number S7-11-06

Mr. Chairman and Honorable Commissioners:

These comments are submitted on behalf of United States Steel Corporation in response to the *Concept Release Concerning Management's Reporting on Internal Control over Financial Reporting* contained in Release No. 34-54122; File No. S7-11-06.

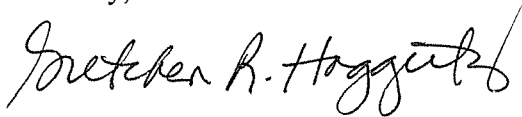
United States Steel Corporation supports and commends the SEC as it continues its rigorous efforts to improve guidance for management on its assessment of the effectiveness of internal control over financial reporting. We offer the following comments with regard to the Concept Release.

With respect to question 10, we believe there are alternatives to the current approach in connection with the role of outside auditors in the management assessment as required by Section 404(a) of Sarbanes-Oxley and the manner in which outside auditors provide the attestation required by Section 404(b). After two years of 404 experience, internal control documentation and related management testing is robust, well documented, and extensively tested by the outside auditors. Our experience has shown that a majority of these controls are retested each year to support the outside auditor's attestation of management's assessment. Absent any significant change in internal control, or adverse opinion based on the outside auditor's own control testing for financial reporting, we do not believe that this duplicative testing each year provides shareholders and the public at large any additional meaningful reliance on management's assessment of the company's internal control over financial reporting. We believe that once the outside auditor has performed a comprehensive review of management's assessment, external testing in subsequent years should be based on a risk assessment performed by the outside auditor. Controls assessed not to be at a high risk for failure could be tested on a rotational basis, or through a review of management's test documentation for that year. Alternatively, outside auditor attestation of management's assessment could be eliminated or required only on a multi-year rotational basis.

With respect to question 23, guidance would be useful on the timing of management testing of controls and the need to update evidence and conclusions from prior testing to the assessment “as of” date. Update testing has become a significant portion of overall testing, as many controls operate at various times during the reporting year and may not necessarily operate close to year-end. This requires both the corporation and the outside auditor to perform roll-forward testing so that appropriate evidence is available to support the relevant assertions for the year-end assessment. More reliance should be placed on the original test of the control and the overall control environment for the year ended, rather than as of the end of the year. We believe the AS2 requirement that the auditor update those tests of controls performed earlier in the year, or obtain other evidence that the controls still operate effectively at the end of the company’s fiscal year should be modified to permit reliance on the effectiveness of the control when it is tested, unless the control environment changes significantly after the test has been completed.

We appreciate the opportunity to comment on the Concept Release. If you have any questions on our comments, please feel free to call me at (412) 433-4961 or Richard C. Belasco at (412) 433-5642.

Sincerely,

A handwritten signature in cursive script that reads "Gretchen R. Haggerty". The signature is written in black ink and is positioned above the printed name.

Gretchen R. Haggerty