

Dear Ms. Daughtery:

This memo is a response to your letter dated March 2nd regarding the Line 8 totals for the Year End Report filing for the United State Steel Corporation PAC being out of balance. Comerica Bank is the new record keeper for the US Steel PAC; this out of balance was discovered as soon as we started to prepare the first FEC filing we were responsible for. After researching, it was discovered that the issue occurred in April 2002 and has been carried forward since that time. Comerica Bank does not have access to all of the proper records to resolve this out of balance condition. Per my phone conversation with you on 03/06/07, a cash/bank adjustment entry was made. This adjusting entry was reported on the February monthly amended filing, filed on March 14th.

Should you require any additional information, I can be contacted at 248/371-7268.

Stephanie Ming  
PAC Administrator  
Comerica Bank

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