



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

DIVISION OF
CORPORATION FINANCE

Mailstop 3561

August 11, 2016

Dennis J. Gilles
Chief Executive Officer
U.S. Geothermal Inc.
390 E. Parkcenter Blvd, Suite 250
Boise, Idaho 83706

Re: U.S. Geothermal Inc.
Preliminary Proxy Statement on Schedule 14A
Filed August 5, 2016
File No. 001-34023

Dear Mr. Gilles:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Lisa M. Kohl for

Mara L. Ransom
Assistant Director
Office of Consumer Products