



DIVISION OF
CORPORATION FINANCE

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

March 11, 2009

Via U.S. Mail and Fax (407)732-4562

Mr. Jesus Oliveras
Chief Financial Officer
U.S. Precious Metals, Inc.
171 Walnut Crest Run
Sanford, FL 32771

**Re: U.S. Precious Metals, Inc.
Item 4.01 Form 8-K
Filed February 27, 2009
File No.0-50703**

Dear Mr. Oliveras:

We have completed our review of your Form 8-K and related filings and do not, at this time, have any further comments.

Sincerely,

/s/ Chris White

Chris White
Branch Chief