



DIVISION OF  
CORPORATION FINANCE

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

January 3, 2011

Mr. David Burney  
President  
U.S. Precious Metals, Inc.  
15122 Tealrise Way  
Lithia, Florida 33547

**Re: U.S. Precious Metals, Inc.**  
**Form 8-K, Item 4.01**  
**Filed October 1, 2010**  
**Amended December 30, 2010**  
**File No. 0-50703**

Dear Mr. Burney:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Brad Skinner  
Senior Assistant Chief Accountant