



DIVISION OF
CORPORATION FINANCE

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

February 5, 2013

Via E-mail

Dennis Cullison
President and Director
U.S. Rare Earth Minerals, Inc.
6430 Medical Center Street Suite 230
Las Vegas, NV 89148

Re: U.S. Rare Earth Minerals, Inc.
Form 8-K
Filed November 21, 2012
File No. 001-35027

Dear Mr. Cullison:

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 includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Patrick Kuhn

Patrick Kuhn
Staff Accountant