



DIVISION OF  
CORPORATION FINANCE

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

November 16, 2022

Donald Merrill  
Chief Financial Officer  
U.S. Silica Holdings, Inc.  
24275 Katy Freeway, Suite 600  
Katy, Texas 77494

**Re: U.S. Silica Holdings Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2021**  
**Filed February 25, 2022**  
**File No. 001-35416**

Dear Donald Merrill:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation