



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

December 15, 2017

Via E-mail

Rick Shearer  
Chief Executive Officer  
Emerge Energy Services LP  
5600 Clearfork Main Street, Suite 400  
Fort Worth, TX 76109

**Re:   Emerge Energy Services LP  
      Registration Statement on Form S-3  
      Filed December 6, 2017  
      File No. 333-221929**

Dear Mr. Shearer:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Jonathan Burr at (202) 551-5833 with any questions.

Sincerely,

/s/ Brigitte Lippmann (for)

John Reynolds  
Assistant Director  
Office of Beverages, Apparel, and  
Mining

cc:   Ryan J. Maierson  
      Latham & Watkins LLP