



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

August 6, 2007

Mr. M. Michael Owens
Chief Financial Officer
United States Lime & Minerals, Inc.
5429 LBJ Freeway
Suite 230
Dallas, TX 75240

**Re: United States Lime and Minerals, Inc.
Form 10-K for Fiscal Year Ended December 31, 2006
Filed March 16, 2007
Response Letter Dated July 24, 2007
File No. 0-04197**

Dear Mr. Owens:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis
Branch Chief