



DIVISION OF  
CORPORATION FINANCE

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

January 26, 2024

Mike Wiedemer  
Vice President and Chief Financial Officer  
United States Lime & Minerals, Inc.  
5429 LBJ Freeway, Suite 230  
Dallas, Texas 75240

**Re: United States Lime & Minerals, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2022**  
**File No. 000-04197**

Dear Mike Wiedemer:

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