



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4628

June 2, 2017

David A. Veltri  
Chief Executive Officer  
U.S. Energy Corp.  
4643 S. Ulster Street, Suite 970  
Denver, CO 80237

**Re: U.S. Energy Corp.  
Preliminary Proxy Statement on Schedule 14A  
Filed April 21, 2017  
File No. 0-06814**

Dear Mr. Veltri:

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,

/s/ Loan Lauren P. Nguyen

Loan Lauren P. Nguyen  
Legal Branch Chief  
Office of Natural Resources