

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

September 13, 2022

Ryan Smith Chief Executive Officer U.S. Energy Corp. 1616 S. Voss, Suite 725 Houston, TX 77057

Re: U.S. Energy Corp.
Registration Statement on Form S-3
Filed September 2, 2022
File No. 333-267286

Dear Mr. Smith:

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 Cheryl Brown, Staff Attorney, at (202) 551-3905 with any questions.

Sincerely,

Division of Corporation Finance Office of Energy & Transportation

cc: David M. Loev