



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