



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4628

June 26, 2009

Mr. Michael Owens
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, 2008
Filed March 6, 2009
File No. 0-04197**

Dear Mr. Owens:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

H. Roger Schwall
Assistant Director