

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