

October 21, 2022

Writer's Direct Contact
+1 (202) 887-1585
SLesmes@mof.com**VIA EDGAR**John Coleman
United States Securities and Exchange Commission
Division of Corporation Finance
Office of Energy & Transportation
100 F Street N.E.
Washington, D.C. 20549-7010**Re: U.S. Silica Holdings, Inc.
Form 10-K for Fiscal Year Ended December 31, 2021
Filed February 25, 2022
Response Dated September 2, 2022
File No. 001-35416**

Dear Mr. Coleman:

On behalf of U.S. Silica Holdings, Inc. (the "Company"), this letter responds to your letter, dated September 20, 2022 (the "Comment Letter"), regarding the above-referenced filing. Your comment is set forth below, followed by the corresponding response. For ease of reference, the headings and numbered paragraph below correspond to the headings and numbered comment in the Comment Letter. The Company's response is set forth in ordinary type beneath the comment of the Staff of the Division of Corporation Finance (the "Staff") of the Securities and Exchange Commission (the "SEC") from the Comment Letter appearing in bold type.

Form 10-K for the Fiscal Year Ended December 31, 2021**Item 2. Properties, page 25**

- We note your responses to our comment letters dated May 9, 2022 and July 21, 2022, including the proposed revisions to the disclosures in your Form 10-K for the fiscal year ended December 31, 2021. Please amend this Form 10-K to include all of the revised disclosures and the proposed changes to the technical reports noted in your responses.**

In addition, it appears that the conclusion regarding the effectiveness of your disclosure controls and procedures as of the end of the period covered by your Form 10-K should be revised.

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Response: In response to the Staff's comment, the Company has filed, simultaneously herewith, an amendment to its Form 10-K for the fiscal year ended December 31, 2021.

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If you require additional information or have any questions about this letter, please do not hesitate to contact me at SLesmes@mofo.com or (202) 887-1585.

Sincerely,

/s/ Scott Lesmes

Scott Lesmes
Partner

cc: Donald A. Merrill, Executive Vice President, Chief Financial Officer
Stacy Russell, Senior Vice President, General Counsel & Corporate Secretary
U.S. Silica Holdings, Inc.