



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

May 18, 2018

Via Email

Mr. Donald A. Merrill  
Executive Vice President and Chief Financial Officer  
U.S. Silica Holdings, Inc.  
8490 Progress Drive, Suite 300  
Frederick, Maryland 21701

**Re: U.S. Silica Holdings, Inc.  
Form 10-K for the Year Ended December 31, 2017  
Filed February 21, 2018  
File No. 1-35416**

Dear Mr. Merrill:

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,

/s/Craig Arakawa for

Rufus Decker  
Accounting Branch Chief  
Office of Beverages, Apparel &  
Mining