

May 9, 2022

Donald Merrill
Chief Financial Officer
U.S. Silica Holdings, Inc.
24275 Katy Freeway, Suite 600
Katy, Texas 77494

Holdings Inc.

Fiscal Year Ended December 31, 2021
2022

Re: U.S. Silica

Form 10-K for the
Filed February 25,
File No. 001-35416

Dear Mr. Merrill:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments.

Form 10-K for the Fiscal Year Ended December 31, 2021

Items 2. Properties, page 25

1. Please revise this section of your filing to include the required information under Item 1303(b) of Regulation S-K for all properties. Summary disclosure should include all properties including material and non-material properties pursuant to Item 1303(a) of Regulation S-K.

2. For each material property please revise to include the following as required by Item 1304(d) (1) of Regulation S-K:

the metallurgical
the cut-off grade
the measured,
and indicated
mineral resources are converted to proven or probable mineral reserves
include a statement
to clarify.

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3. Please provide a brief description of the processing operations associated with each material property as required by Item 1304(b) (2) (i) of Regulation S-K. Exhibits 96.1, 96.2, & 96.3, page 109

4. The definition of a mineral reserve in Item 1300 of Regulation S-K requires a reserve to be the economically mineable part of a measured or indicated mineral resource. Therefore, in order to determine a reserve, a resource must be determined. Please revise to include resource estimates in all three technical reports and

address all paragraphs in
Item 601(b)(96)(iii)(B)(11) & (12) of Regulation S-K. Please remove
terms that are not
defined in Item 1300 of Regulation S-K, such as possible ore reserves.
Based on your
proposed revisions, we may have additional comment.

5. Please revise your technical reports to include the entire cash flow
analysis.

6. Please revise the "Reliance on Information by the Registrant" section
of your technical
reports to only include categories of information under Item
1302(f)(1) of Regulation S-
K. Other information that has been included in this section should be
removed so that the
information is consistent with the disclosure specified under Item
1302(f)(2) of Regulation
S-K.

7. Revise to include mineral processing in the Colorado, Pershing County,
Nevada technical
report as required in Table 1 to Item 1302(d) of Regulation S-K. The
technical report
should summarize all related activities from extraction to the first
point of material
external sale, including processing, transportation, and warehousing
as suggested in Item
1301(c)(3) of Regulation S-K.

8. Revise the Ottawa, Lasalle County, Illinois and Colorado, Pershing
County, Nevada
technical report summaries to address Item 601(b)(96)(iii)(B) 8(iv)
and (9)(iii) of
Regulation S-K.

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.

You may contact John Coleman at (202) 551-3610 or Ethan Horowitz at
(202) 551-
3311 if you have questions regarding these comments.

FirstName LastNameDonald Merrill
Company NameU.S. Silica Holdings, Inc.

Corporation Finance
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Energy & Transportation
FirstName LastName

Sincerely,

Division of

Office of