



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 4628

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

October 5, 2009

Mr. Robert Scott Lorimer  
Chief Financial Officer  
U.S. Energy Corp.  
877 North 8<sup>th</sup> West  
Riverton, WY 82501

**Re: U.S. Energy Corp.  
Form 10-K for Fiscal Year Ended December 31, 2008  
Filed March 13, 2009  
File No. 000-06814**

Dear Mr. Lorimer:

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

Sincerely,

Karl Hiller  
Branch Chief