

US ENERGY CORP
Form DEL AM
February 13, 2017

4643 Ulster St.
Suite 970
Denver, CO 80237

Ph: (303) 993-3200
www.usnrg.com

February 13, 2017

VIA EDGAR

Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549-3628

Re: U.S. Energy Corp.
Registration Statement on Form S-3 (No. 333-215887)

Ladies and Gentlemen:

We are filing this letter in order to provide the staff of the Division of Corporation Finance sufficient time to perform its customary screening and review of registration statements prior to their effectiveness.

Edgar Filing: US ENERGY CORP - Form DEL AM

Reference is made to the Registration Statement on Form S-3 (File No. 333-215887) filed with the Securities and Exchange Commission by U.S. Energy Corp. (the "Registrant") on February 3, 2017. Pursuant to Rule 473 of the Securities Act of 1933 (the "Act"), as amended, the following delaying amendment, prescribed by Rule 473(a) of the Act, is hereby incorporated into the facing page of the Registration Statement immediately following the calculation of the registration fee:

"The Registrant hereby amends this registration statement on such date or dates as may be necessary to delay its effective date until the Registrant shall file a further amendment which specifically states that this registration statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act of 1933 or until the registration statement shall become effective on such date as the Commission, acting pursuant to said Section 8(a), may determine."

If you have any questions regarding this request, please contact Kenneth Witt at (303) 292-7722. Thank you for your attention to this matter.

Kind Regards,

/s/ David A. Veltri

David A. Veltri

Director, President and Chief Executive Officer

cc: Kutak Rock LLP