



DIVISION OF  
CORPORATION FINANCE

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

January 10, 2025

Michael J. Rugen  
Chief Financial Officer  
New Era Helium Inc.  
4501 Santa Rosa Drive  
Midland, TX 79707

**Re: New Era Helium Inc.**  
**Registration Statement on Form S-1**  
**Filed December 30, 2024**  
**File No. 333-284076**

Dear Michael J. Rugen:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Anuja Majmudar at 202-551-3844 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Ross Carmel