



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

DIVISION OF  
CORPORATION FINANCE

December 17, 2024

E. Will Gray II  
Chief Executive Officer  
New Era Helium Inc. (formerly, Roth CH V Holdings, Inc.)  
4501 Santa Rosa Drive  
Midland, TX 79707

**Re: New Era Helium Inc. (formerly, Roth CH V Holdings, Inc.)  
Registration Statement on Form S-4  
Exhibit Nos. 10.13, 10.14, 10.16, 10.17, and 10.18  
Filed June 28, 2024  
File No. 333-280591**

Dear Will Gray:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation