



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

December 17, 2008

Mr. Robert Dultz  
Chairman and Chief Executive Officer  
USCORP  
4535 W. Sahara Ave. Suite 204  
Las Vegas, NV 89102

**Re: USCORP**  
**Form 10-KSB for the Fiscal Year Ended September 30, 2007**  
**Filed January 9, 2008**  
**File No. 000-19061**

Dear Mr. Dultz:

We have completed our review of your 2007 Form 10-KSB, and related amendments, and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis  
Branch Chief