



DIVISION OF
CORPORATION FINANCE

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

September 20, 2011

Via Facsimile

Mr. Robert Dultz
Chief Executive Officer
USCorp
4535 W. Sahara Avenue, Suite 200
Las Vegas, Nevada 89102

**Re: USCorp
Form 10-K/A for Fiscal Year Ended September 30, 2010
Filed August 24, 2011
Form 10-Q for Fiscal Quarter Ended June 30, 2011
Filed August 22, 2011
Response Letter Dated August 23, 2011
File No. 0-19061**

Dear Mr. Dultz:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments.

Amendment No. 4 to Form 10-K for Fiscal Year Ended September 30, 2010

Exhibit 23.1A

1. Please file an updated consent from the auditors as of a more recent date. The consent should also refer to the correct filing and include all reports being incorporated by reference.

Robert Dultz
USCorp
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Closing Comments

You may contact Tracie Towner at (202) 551-3744, or Jennifer O'Brien at (202) 551-3721, if you have questions regarding comments on the financial statements and related matters. Please contact Parker Morrill at (202) 551-3696 or me at (202) 551-3611 with any other questions.

Sincerely,

/s/ A.N. Parker

Anne Nguyen Parker
Branch Chief