



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0404

Mail Stop 3561

May 8, 2007

Mr. Mark J. Miller  
President and Chief Executive Officer  
USN Corporation  
5215 North O'Connor  
Suite 200  
Irving, Texas 76039

**Re: USN Corporation**  
**Form 10-KSB for the Fiscal Year Ended March 31, 2005**  
**Filed August 11, 2005**  
**Form 10-QSB for the Quarterly Period Ended December 31, 2005**  
**Filed February 21, 2006**  
**File No. 0-21119**

Dear Mr. Miller:

We issued comments to you on the above captioned filings on **March 31, 2006**. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by **May 22, 2007** to provide a substantive response to these comments or to advise us why you are unable to respond and when you will be able to do so.

If you do not respond to the outstanding comments or contact us by **May 22, 2007**, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

Please contact **Yong Kim**, Staff Accountant at 202-551-3323 or me at 202-551-3716 if you have any questions.

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Sincerely,

William Choi  
Branch Chief