

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

Mail Stop 3720

November 17, 2016

Nikhil Raman Chief Executive Officer uSell.com, Inc. 171 Madison Avenue, 17th Floor New York, NY 10016

Re: uSell.com, Inc.

Form 10-K for Fiscal Year Ended December 31, 2015

Filed March 31, 2016 File No. 000-50494

Dear Mr. Raman:

We have completed our review of your filing. 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.

Sincerely,

/s/ Terry French for

Larry Spirgel Assistant Director