

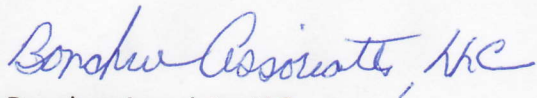
November 21, 2012

Securities and Exchange Commission
100 F Street, NW
Washington, D.C. 20549

Re: USCorp

We have read the statements included under Item 4.01 of Form 8-K to be filed by USCorp. We agree with the statements made in response to that Item insofar as they relate to our Firm.

Very truly yours,

A handwritten signature in blue ink that reads "Donahue Associates, LLC". The signature is written in a cursive, flowing style.

Donahue Associates LLC
Monmouth Beach, New Jersey