

usell.com, Inc.  
Form 8-K  
January 22, 2014

**UNITED STATES**

**SECURITIES AND EXCHANGE COMMISSION**

**Washington, D.C. 20549**

**FORM 8-K**

**CURRENT REPORT**

**Pursuant to Section 13 OR 15(d) of The Securities Exchange Act of 1934**

Date of Report (Date of earliest event reported): January 19, 2014

**usell.com, Inc.**

(Exact name of registrant as specified in its charter)

**Delaware**

(State or other Jurisdiction of Incorporation)

**000-50494**

(Commission File Number)

**98-0412432**

(IRS Employer Identification No.)

**33 East 33rd Street, Suite 1101**



**Item 4.01 Changes in Registrant's Certifying Accountant.**

(a) Dismissal of Independent Registered Public Accountant

On January 19, 2014, the Audit Committee (the "Audit Committee") of usell.com, Inc. (the "Company") approved the dismissal of Berman & Company, P.A. ("Former Auditor") as the Company's independent registered public accountant.

During the Company's two most recent fiscal years, the reports of the Former Auditor on the Company's consolidated financial statements did not contain any adverse opinion or disclaimer of opinion, and were not qualified or modified as to uncertainty, audit scope or accounting principles.

During the Company's two most recent fiscal years, and through the date of their dismissal: (i) there were no disagreements (as that term is defined in Item 304(a)(1)(iv) of Regulation S-K and the related instructions) between the Company and the Former Auditor on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which, if not resolved to the satisfaction of the Former Auditor would have caused the Former Auditor to make reference to the subject matter of the disagreement in connection with its reports on the Company's consolidated financial statements for such years, and (ii) there were no "reportable events" (as that term is defined in Item 304(a)(1)(v) of Regulation S-K).

The Company has provided the Former Auditor with a copy of this Form 8-K and requested that the Former Auditor provide the Company with a letter addressed to the Securities and Exchange Commission stating whether or not the Former Auditor agrees with the above disclosures. A copy of the Former Auditor's letter, dated January 21, 2014, is attached as Exhibit 16.1 to this Form 8-K.

(b) Newly Appointed Independent Registered Public Accountant

On January 21, 2014, the Audit Committee approved the appointment of Marcum LLP ("New Auditor") as the Company's independent registered public accounting firm to perform independent audit services beginning with the fiscal year ending December 31, 2013. The Company did not, nor did anyone on its behalf, consult the New Auditors during the Company's two most recent fiscal years and any subsequent interim period prior to the Company's engagement of the New Auditors regarding either (i) the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that might be rendered with respect to the consolidated financial statements of the Company, in any case where a written report or oral advice was provided to the Company by the New Auditors that the New Auditors concluded was an important factor considered by the Company in reaching a decision as to any accounting, auditing or financial reporting issue; or (ii) any matter that was

the subject of a disagreement (as that term is defined in Item 304(a)(1)(iv) of Regulation S-K and the related instructions) or a “reportable event” (as that term is defined in Item 304(a)(1)(v) of Regulation S-K).

**Item 9.01 Financial Statements and Exhibits.**

(d) Exhibits.

Exhibit No. Exhibit

16.1 Former Auditor Letter

2

**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

**USELL.COM, INC.**

Date: January 22, 2014 By: /s/ Daniel Brauser  
Name: Daniel Brauser  
Title: Chief Executive Officer