

**Fusion Acquisition Corp.**  
375 Park Avenue, Suite 2607  
New York, New York 10152

June 25, 2020

**VIA EDGAR**

Kevin Dougherty  
Office of Energy & Transportation  
U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549

**Re: Fusion Acquisition Corp.  
Registration Statement on Form S-1  
Filed June 8, 2020, as amended  
File No. 333-239023**

Dear Mr. Dougherty:

Pursuant to Rule 461 of the rules and regulations promulgated under the Securities Act of 1933, as amended, Fusion Acquisition Corp. respectfully requests that the effective date of the above-referenced Registration Statement be accelerated so as to permit it to become effective at 8:00 a.m. Washington D.C. time on June 25, 2020, or as soon thereafter as practicable.

Please call Elliott Smith of White & Case LLP at (212) 819-7644 to provide notice of the effectiveness of the Registration Statement.

*[Signature Page Follows]*

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Very truly yours,

By: /s/ John James

Name: John James

Title: Chief Executive Officer and Director

cc: Elliott Smith, White & Case LLP

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