

June 25, 2020

VIA EDGAR

Mr. Kevin Dougherty
Office of Energy and Transportation
United States 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 General Rules and Regulations under the Securities Act of 1933, as amended (the "Act"), the undersigned, as the representative of the several underwriters, hereby joins in the request of Fusion Acquisition Corp. that the effective date of the above-referenced Registration Statement be accelerated so as to permit it to become effective at 4:00 p.m. EST on Thursday, June 25, 2020, or as soon as thereafter practicable.

Pursuant to Rule 460 of the General Rules and Regulations under the Act, the undersigned advises that as of the date hereof, 500 copies of the Preliminary Prospectus dated June 22, 2020 have been distributed to prospective underwriters and dealers, institutional investors, retail investors and others.

The undersigned advises that it has complied and will continue to comply with the requirements of Rule 15c2-8 under the Securities and Exchange Act of 1934, as amended.

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Very truly yours,

As representative of the several underwriters,

CANTOR FITZGERALD & CO.

By: /s/ Bala Murty
Name: Bala Murty
Title: Chief Operating Officer, Investment Banking
