

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 4:00 p.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]

Very truly yours,

By: /s/ John James
Name: John James
Title: Chief Executive Officer and Director

cc: Elliott Smith, White & Case LLP
