

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM S-1
REGISTRATION STATEMENT UNDER
THE SECURITIES ACT OF 1933

Fusion Acquisition Corp.

(Exact name of registrant as specified in its charter)

Delaware

(State or other jurisdiction of
incorporation or organization)

6770

(Primary Standard Industrial
Classification Code Number)

85-0849243

(I.R.S. Employer
Identification Number)

**375 Park Avenue, Suite 2607
New York, New York 10152
Tel: 212-763-0169**

(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

**John James
375 Park Avenue, Suite 2607
New York, New York 10152
Tel: 212-763-0169**

(Name, address, including zip code, and telephone number, including area code, of agent for service)

Copies to:

**Joel L. Rubinstein
Elliott M. Smith
White & Case LLP
1221 Avenue of the Americas
New York, New York 10020
Tel: (212) 819-8200**

**Douglas S. Ellenoff
Stuart Neuhauser
Ellenoff Grossman & Schole LLP
1345 Avenue of the Americas
New York, New York 10105
Tel: (212) 370-1300**

Approximate date of commencement of proposed sale to the public: As soon as practicable after the effective date of this registration statement.

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933 check the following box.

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, please check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this Form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company" and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer
Non-accelerated filer

Accelerated filer
Smaller reporting company
Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act.

CALCULATION OF REGISTRATION FEE

Title of Each Class of Security Being Registered	Amount Being Registered	Proposed Maximum Offering Price per Security(1)	Proposed Maximum Aggregate Offering Price(1)	Amount of Registration Fee(5)
Units, each consisting of one share of Class A common stock, \$0.0001 par value, and one-half of one redeemable warrant(2)	575,000 Units	\$ 10.00	\$ 5,750,000	\$ 746.35
Shares of Class A common stock included as part of the units(3)	575,000 Shares	—	—	—(4)
Redeemable warrants included as part of the units(3)	287,500 Warrants	—	—	—(4)
Total			\$ 5,750,000	\$ 746.35

- (1) Estimated solely for the purpose of calculating the registration fee.
- (2) Includes 75,000 units, consisting of 75,000 shares of Class A common stock and 37,500 redeemable warrants, which may be issued upon exercise of a 45-day option granted to the underwriters to cover over-allotments, if any.
- (3) Pursuant to Rule 416, there are also being registered an indeterminable number of additional securities as may be issued to prevent dilution resulting from share splits, share dividends or similar transactions.
- (4) No fee pursuant to Rule 457(g).
- (5) The Registrant previously registered securities having a proposed maximum aggregate offering price of \$345,000,000 on its Registration Statement on Form S-1, as amended (File No. 333-239023), which was declared effective by the U.S. Securities and Exchange Commission on June 25, 2020. In accordance with Rule 462(b) under the Securities Act, an additional number of securities having a proposed maximum offering price of \$5,750,000 is hereby registered, which includes securities issuable upon the exercise of the underwriters' over-allotment option.

The Registrant hereby amends this Registration Statement on such date or dates as may be necessary to delay its effective date until the Registrant shall file a further amendment which specifically states that this Registration Statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act of 1933, as amended, or until the Registration Statement shall become effective on such date as the Securities and Exchange Commission, acting pursuant to said Section 8(a), may determine.

EXPLANATORY NOTE

This Registration Statement on Form S-1 is being filed with respect to the registration of 575,000 additional units, each consisting of one share of Class A common stock, \$0.0001 par value per share, and one-half of one redeemable warrant of Fusion Acquisition Corp., a Delaware corporation (the “Registrant”), pursuant to Rule 462(b) under the Securities Act of 1933, as amended and General Instruction V to Form S-1, including 75,000 units that may be purchased by the underwriters to cover over-allotments, if any. Each whole warrant entitles the holder thereof to purchase one share of Class A common stock at a price of \$11.50 per share, subject to adjustment. Only whole warrants are exercisable. No fractional warrants will be issued upon separation of the units and only whole warrants will trade. This Registration Statement relates to the Registrant’s Registration Statement on Form S-1, as amended (File No. 333-239023) (the “Prior Registration Statement”), initially filed by the Registrant on June 8, 2020 and declared effective by the U.S. Securities and Exchange Commission (the “Commission”) on June 25, 2020. The required opinions of counsel and related consent and accountant’s consent are attached hereto and filed herewith. Pursuant to Rule 462(b), the contents of the Prior Registration Statement, including the exhibits thereto, are incorporated by reference into this Registration Statement.

PART II

INFORMATION NOT REQUIRED IN PROSPECTUS

Item 16. Exhibits and Financial Statement Schedules.

(a) *Exhibits.* All exhibits filed with or incorporated by reference in the Registration Statement on Form S-1 (SEC File No. 333-239023) are incorporated by reference into, and shall be deemed a part of, this Registration Statement, and the following additional exhibits are filed herewith, as part of this Registration Statement:

Exhibit No.	Description
5.1	Opinion of White & Case LLP, counsel to the Registrant.
23.1	Consent of WithumSmith+Brown, PC.
23.2	Consent of White & Case LLP (included on Exhibit 5.1).

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the registrant has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of New York, New York, on the 25th day of June, 2020.

FUSION ACQUISITION CORP.

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

<u>Name</u>	<u>Position</u>	<u>Date</u>
<u>/s/ John James</u> John James	Chief Executive Officer and Director (Principal Executive Officer)	June 25, 2020
<u>*</u> Jeffrey Gary	Chief Financial Officer and Director (Principal Financial and Accounting Officer)	June 25, 2020
<u>*</u> Jim Ross	Non-Executive Chairman	June 25, 2020
<u>*</u> Kelly Driscoll	Director	June 25, 2020
<u>*</u> Ben Buettell	Director	June 25, 2020

* By: /s/ John James
John James
Attorney-in-fact

June 25, 2020

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

White & Case LLP
1221 Avenue of the Americas
New York, NY 10020-1095
T +1 212 819 8200

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Ladies and Gentlemen:

We have acted as New York counsel to Fusion Acquisition Corp., a corporation organized under the laws of Delaware (the "Company"), in connection with the registration statement filed by the Company with the U.S. Securities and Exchange Commission (the "Commission") pursuant to Rule 462(b) of the Commission (a "Rule 462(b) Registration Statement") relating to the registration under the Securities Act of 1933, as amended (the "Securities Act") of the offer and sale by the Company of 575,000 units of the Company, including up to 75,000 units which may be purchased from the Company upon the exercise of the over-allotment option to purchase additional Units set forth in the Underwriting Agreement (as defined below) (collectively, the "Units"), with each Unit consisting of one share of the Company's Class A common stock, par value \$0.0001 per share (the "Common Stock"), and one-half of one redeemable warrant (each, a "Warrant"), each whole Warrant entitling the holder to purchase one share of Common Stock. The 462(b) Registration Statement relates to the Company's Registration Statement on Form S-1, as amended (File No. 333-239023) (the "Registration Statement"), initially filed by the Company on June 8, 2020 and declared effective by the Commission on June 25, 2020.

This opinion letter is rendered in accordance with the requirements of Item 601(b)(5) of Regulation S-K under the Securities Act, and no opinion is expressed herein as to any matter pertaining to the contents of the Registration Statement or related prospectus, any prospectus filed pursuant to Rule 424(b) with respect thereto or the 462(b) Registration Statement, other than as expressly stated herein with respect to the issue of the Units.

In connection with our opinion expressed below, we have examined originals or copies certified or otherwise identified to our satisfaction of the following documents and such other documents, corporate records, certificates and other statements of government officials and corporate officers of the Company as we deemed necessary for the purposes of the opinion set forth in this opinion letter:

- (a) the Registration Statement and the 462(b) Registration Statement;
 - (b) the Underwriting Agreement, dated June 25, 2020, by and between the Company and the representative on behalf of each of the several underwriters named in Schedule A thereto, filed as Exhibit 1.1 to the Registration Statement (the "Underwriting Agreement");
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June 25, 2020

- (c) the form of Unit certificate, filed as Exhibit 4.1 to the Registration Statement;
- (d) the form of Common Stock certificate, filed as Exhibit 4.2 to the Registration Statement;
- (e) the form of Warrant certificate, filed as Exhibit 4.3 to the Registration Statement;
- (f) the Warrant Agreement, dated as of June 25, 2020, by and between the Company and Continental Stock Transfer & Trust Company, as warrant agent (the "Warrant Agent"), pursuant to which the Warrants will be issued (the "Warrant Agreement"), filed as Exhibit 4.4 to the Registration Statement;
- (g) a copy of the Certificate of Incorporation of the Company, certified by the Secretary of State of the State of Delaware on March 6, 2020;
- (h) a copy of the Amended and Restated Certificate of Incorporation of the Company, certified by the Secretary of State of the State of Delaware on May 28, 2020;
- (i) a copy of the Second Amended and Restated Certificate of Incorporation of the Company, certified by the Secretary of State of the State of Delaware on June 24, 2020;
- (j) a copy of the Third Amended and Restated Certificate of Incorporation of the Company, certified by the Secretary of State of the State of Delaware on June 25, 2020;
- (k) a copy of the Bylaws of the Company as in effect on June 25, 2020, as adopted by the Board of Directors on March 10, 2020;
- (l) a copy of Resolutions of the Board of Directors of the Company adopted on each of March 10, 2020, April 1, 2020, May 27, 2020, June 24, 2020 and June 25, 2020; and
- (m) a copy of a certificate, dated the date hereof, of the Delaware Secretary of State, certifying the existence and good standing of the Company under the laws of the State of Delaware.

We have relied, to the extent we deem such reliance proper, upon such certificates or comparable documents of officers and representatives of the Company and of public officials and upon statements and information furnished by officers and representatives of the Company with respect to the accuracy of material factual matters contained therein which were not independently established by us. In rendering the opinion expressed below, we have assumed, without independent investigation or verification of any kind, the genuineness of all signatures on documents we have reviewed, the legal capacity and competency of all natural persons signing all documents, the authenticity and completeness of all documents submitted to us as originals, the conformity to authentic, complete original documents of all documents submitted to us as copies, the truthfulness, completeness and correctness of all factual representations and statements contained in all documents we have reviewed, the accuracy and completeness of all public records examined by us, and the accuracy of all statements in certificates of officers of the Company that we reviewed. In addition, in rendering the opinions expressed below, we have assumed that the Registration Statement has been declared effective by the Commission and such effectiveness shall not have been terminated or rescinded.

June 25, 2020

Based upon the foregoing assumptions and assumptions set forth below, and subject to the qualifications and limitations stated herein, having considered such questions of law as we have deemed necessary as a basis for the opinion expressed below, we are of the opinion that:

1. When the 462(b) Registration Statement becomes effective under the Securities Act and the Units have been issued and delivered by the Company pursuant to the Underwriting Agreement against the payment of the consideration set forth in the Underwriting Agreement, assuming the due authorization, execution and delivery thereof by Continental Stock Transfer & Trust Company, as transfer agent, the Units will constitute valid and binding obligations of the Company, enforceable against the Company in accordance with their terms, subject to (i) applicable bankruptcy, insolvency, receivership, conservatorship, liquidation, reorganization, moratorium, fraudulent transfer and other laws affecting the enforcement of creditors' rights generally and (ii) the application of general principles of equity (whether applied by a court in equity or at law).
2. When the 462(b) Registration Statement becomes effective under the Securities Act and the shares of Common Stock included in the Units have delivered by the Company pursuant to the Underwriting Agreement against the payment of the consideration set forth in the Underwriting Agreement, the shares of Common Stock will be validly issued, fully paid and nonassessable.
3. When the 462(b) Registration Statement becomes effective under the Securities Act and the Warrants included in the Units have been delivered by the Company pursuant to the Underwriting Agreement against the payment of the consideration set forth in the Underwriting Agreement, assuming the due authorization, execution and delivery thereof by the Warrant Agent, the Warrants will constitute valid and binding obligations of the Company, enforceable against the Company in accordance with their terms, subject to (i) applicable bankruptcy, insolvency, receivership, conservatorship, liquidation, reorganization, moratorium, fraudulent transfer and other laws affecting the enforcement of creditors' rights generally and (ii) the application of general principles of equity (whether applied by a court of law in equity or at law).

The opinion expressed above is limited to questions arising under the law of the State of New York and the Delaware General Corporation Law. We do not express any opinion as to the laws of any other jurisdiction.

This opinion letter is for your benefit in connection with the Registration Statement and may be relied upon by you and by persons entitled to rely upon it pursuant to the applicable provisions of the Securities Act. This opinion letter is provided solely in connection with the distribution of the Units pursuant to the Registration Statement and is not to be relied upon for any other purpose.

June 25, 2020

The opinion expressed above is as of the date hereof only, and we express no opinion as to, and assume no responsibility for, the effect of any fact or circumstance occurring, or of which we learn, subsequent to the date of this opinion letter, including, without limitation, legislative and other changes in the law or changes in circumstances affecting any party. We assume no responsibility to update this opinion letter for, or to advise you of, any such facts or circumstances of which we become aware, regardless of whether or not they affect the opinions expressed in this opinion letter.

We hereby consent to the filing of this opinion letter as Exhibit 5.1 to the 462(b) Registration Statement and to the reference to our firm as counsel for the Company that has passed on the validity of the Units, Common Stock and Warrants appearing under the caption "Legal Matters" in the prospectus forming part of the Registration Statement or any prospectus filed pursuant to Rule 424(b) with respect thereto. In giving this consent, we do not thereby admit that we are within the category of persons whose consent is required under Section 7 of the Securities Act or the rules and regulations of the Commission thereunder.

Very truly yours,

/s/ White & Case LLP

JR:EMS:RB:SER:JML

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in this Registration Statement on Form S-1 of our report dated June 24, 2020, relating to the balance sheet of Fusion Acquisition Corp. as of March 10, 2020, and the related statements of operations, changes in stockholder's equity and cash flows for the period from March 6, 2020 (inception) through March 10, 2020, appearing in Amendment No. 3 to the Registration Statement on Form S-1, File No. 333-239023 and to the reference to our Firm under the caption "Experts" in the Prospectus.

/s/ WithumSmith+Brown, PC

New York, New York
June 25, 2020