



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

DIVISION OF  
CORPORATION FINANCE

September 9, 2021

John James  
Chief Executive Officer  
Fusion Acquisition Corp.  
667 Madison Avenue, 5th Floor  
New York, NY 10065

**Re: Fusion Acquisition Corp.  
Registration Statement on Form S-4  
Exhibit Nos. 10.5, 10.6, 10.7, 10.8, 10.9 and 10.10  
Filed May 10, 2021  
File No. 333-255936**

Dear Mr. James:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance