



DIVISION OF  
CORPORATION FINANCE

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

August 7, 2018

James P. Prenetta  
Executive Vice President and General Counsel  
Fusion Connect, Inc.  
420 Lexington Avenue, Suite 1718  
New York, NY 10170

**Re: Fusion Connect, Inc.**  
**Registration Statement on Form S-3**  
**Filed July 20, 2018**  
**File No. 333-226264**

Dear Mr. Prenetta:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Edwin Kim, Attorney-Advisor, at (202) 551-3297 or Jan Woo, Legal Branch Chief, at (202) 551-3453 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Information Technologies  
and Services

cc: Merrill B. Stone, Esq.