

Mail Stop 4561

September 30, 2008

Ms. Jenifer Osterwalder  
Chief Executive Officer  
FUSA Capital Corporation  
1420 Fifth Avenue  
22<sup>nd</sup> Floor  
Seattle, WA 98101

**Re: FUSA Capital Corporation  
Form 10-KSB for Fiscal Year Ended December 31, 2007  
Forms 10-Q for Fiscal Quarters Ended  
March 31, 2008 and June 30, 2008  
File No. 000-50274**

Dear Ms. Osterwalder:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Christine Davis  
Assistant Chief Accountant