September 17, 2009

Jenifer Osterwalder Chief Executive Officer Fusa Capital Corp. 701 Fifth Avenue, Suite 4200 Seattle, WA 98104

Re: Fusa Capital Corp.

Form 8-K Filed August 7, 2009

File no. 000-50274

Dear Ms. Osterwalder:

We have completed our review of your Form 8-K and have no further comments at this time on the specific issues raised.

Sincerely,

Craig Wilson Senior Assistant Chief Accountant