

Mail Stop 4561

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