



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

July 8, 2010

Jenifer Osterwalder  
Chief Executive Officer  
FUSA Capital Corporation  
701 Fifth Avenue, Suite 4200  
Seattle, WA 98104

**Re: FUSA Capital Corporation**  
**Preliminary Revised Proxy Statement on Schedule 14A**  
**Filed July 6, 2010**  
**File No. 000-50274**

Dear Ms. Osterwalder:

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

Sincerely,

Maryse Mills-Apenteng  
Special Counsel