



DIVISION OF  
CORPORATION FINANCE

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

February 11, 2011

Lixin Wang, Chairman and  
Chief Executive Officer  
FusionTech, Inc.  
No. 8 Mingshui Road  
Changchun, Jilin Province, China

**Re: FusionTech, Inc.  
Form 8-K  
Filed November 22, 2010;  
Form 10-K for Fiscal Year Ended January 31, 2010  
Filed April 1, 2010 and amended November 19, 2010  
File No. 0-53837**

Dear Mr. Wang:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ John Reynolds

John Reynolds  
Assistant Director