



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

June 4, 2018

Mr. Umesh Patel
Chief Executive Officer
Fuse Enterprises, Inc.
444 E. Huntington Dr., Suite 105
Arcadia, CA 91006

Re: Fuse Enterprises, Inc.
Form 10-K for Fiscal Year Ended September 30, 2017
Filed December 29, 2017
File No. 333-202948

Dear Mr. Patel:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Jennifer Thompson

Jennifer Thompson
Accounting Branch Chief
Office of Consumer Products