



DIVISION OF
CORPORATION FINANCE

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

July 8, 2021

John Valliant, Ph.D.
Chief Executive Officer
Fusion Pharmaceuticals Inc.
Two International Place, Suite 2310
Boston, MA 02110

Re: Fusion Pharmaceuticals Inc.
Registration Statement on Form S-3
Filed July 2, 2021
File No. 333-257653

Dear Dr. Valliant:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Jeffrey Gabor at 202-551-2544 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Mitchell S. Bloom, Esq.