Mail Stop 4561

September 30, 2008

Ms. Jenifer Osterwalder
Chief Executive Officer
FUSA Capital Corporation
1420 Fifth Avenue
22nd Floor
Seattle, WA 98101

Re: FUSA Capital Corporation
Form 10-KSB for Fiscal Year Ended December 31, 2007
Forms 10-Q for Fiscal Quarters Ended
March 31, 2008 and June 30, 2008
File No. 000-50274

Dear Ms. Osterwalder:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Christine Davis
Assistant Chief Accountant