



DIVISION OF  
CORPORATION FINANCE

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

July 23, 2024

Terrence M. Tierney  
President and Chief Financial Officer  
Trustfeed Corp.  
10940 Wilshire Boulevard  
Suite 705  
Los Angeles, CA 90024

**Re: Trustfeed Corp.**  
**Information Statement on Schedule 14C**  
**Filed July 17, 2024**  
**File No. 000-56555**

Dear Terrence M. Tierney:

We have reviewed your filing and have the following comment.

Please respond to this letter within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe a comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response and any amendment you may file in response to this letter, we may have additional comments.

Information Statement on Schedule 14C

General

1. We note your disclosure that the actions taken by written consent on July 11, 2024 are conditions to the closing of your merger agreement with Polomar Specialty Pharmacy, LLC. Please revise your information statement to provide the information required by Item 14 of Schedule 14A. Alternatively, provide a detailed legal analysis explaining why you believe you are not required to provide this information. Refer to Item 1 of Schedule 14C and Note A of Schedule 14A.

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.

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Please contact Matthew Crispino at 202-551-3456 or Jan Woo at 202-551-3453 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Stephen E. Fox