



DIVISION OF  
CORPORATION FINANCE

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

July 31, 2024

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

**Re: Trustfeed Corp.**  
**Revised Preliminary Information Statement on Schedule 14C**  
**Filed July 25, 2024**  
**File No. 000-56555**

Dear Terrence M. Tierney:

We have completed our review of your filing. 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,

Division of Corporation Finance  
Office of Technology

cc: Stephen E. Fox