



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

DIVISION OF  
CORPORATION FINANCE

June 8, 2020

Dean Huge  
Chief Financial Officer  
Canfield Medical Supply, Inc.  
1314 E. Las Olas Boulevard, Suite 221  
Fort Lauderdale, FL 33301

**Re: Canfield Medical Supply, Inc.**  
**Preliminary Information Statement on Schedule 14C**  
**Filed May 28, 2020**  
**File No. 000-55114**

Dear Mr. Huge:

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 Manufacturing

cc: Darrin Ocasio