



DIVISION OF
CORPORATION FINANCE

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

January 9, 2024

Michael Liu
Chief Financial Officer
Tristar Acquisition I Corp.
2 Burlington Woods Drive, Suite 100
Burlington, MA 01803

Re: Tristar Acquisition I Corp.
Form 10-K for the year ended December 31, 2022
File March 9, 2023
File No. 001-40905

Dear Michael Liu:

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 Real Estate & Construction