



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3030

November 30, 2016

Via E-Mail
Saagar Govil
Chief Executive Officer
Centrex, Inc.
19 Engineers Lane,
Farmingdale, New York 11735

Re: Centrex, Inc.
Form 10-K for Fiscal Year Ended September 30, 2015
Filed December 21, 2015
File No. 001-37464

Dear Mr. Govil:

We have completed our review of your filings. 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,

/s/ Geoff Kruczek for

Amanda Ravitz
Assistant Director
Office of Electronics and Machinery

cc: Spencer G. Feldman, Esq.
Olshan Frome Wolosky LLP