



DIVISION OF  
CORPORATION FINANCE

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

March 1, 2022

Paul J. Wyckoff  
Interim Chief Financial Officer  
Centrex, Inc.  
276 Greenpoint Ave., Suite 208  
Brooklyn, NY 11222

**Re: Centrex, Inc.**  
**Form 10-K for the Year Ended September 30, 2021**  
**Filed January 21, 2022**  
**File No. 001-37464**

Dear Mr. Wyckoff:

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