



DIVISION OF  
CORPORATION FINANCE

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

January 23, 2024

Saagar Govil  
Chief Executive Officer  
Centrex, Inc.  
135 Fell Court  
Hauppauge, NY 11788

**Re: Centrex, Inc.**  
**Registration Statement on Form S-1**  
**Filed January 17, 2024**  
**File No. 333-276556**

Dear Saagar Govil:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Patrick Fullem at 202-551-8337 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing

cc: Scott Doney