



DIVISION OF
CORPORATION FINANCE

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

July 29, 2010

Boris Rubizhevsky
Chief Financial Officer
Centracan, Inc.
1365 N. Courtenary Parkway, Suite A
Merritt Island, FL 32953

Re: Centracan, Inc.
Form 8-K Item 4.01
Filed July 15, 2010
File No. 000-52910

Dear Mr. Rubizhevsky:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Ryan C. Milne
Accounting Branch Chief

cc: Joseph M. Lucosky, Esq.
Anslow & Jaclin, LLP
Via facsimile (732) 577-1188