



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 4720

February 24, 2011

Darren K. Williams
Chief Financial Officer
Centra Financial Holdings Inc.
990 Elmer Prince Drive
P. O. Box 656
Morgantown, WV 26507-0656

**Re: Centra Financial Holdings Inc.
Form 10-K for Fiscal Year Ended
December 31, 2009
Forms 10-Q for Fiscal Quarters Ended
March 31, 2010, June 30, 2010
and September 30, 2010
File No. 000-49699**

Dear Mr. Williams:

We have completed our review of your filings and have no further comments at this time.

Sincerely,

John P. Nolan
Senior Assistant Chief Accountant