



DIVISION OF
CORPORATION FINANCE

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

January 22, 2021

Phil Ray
President, Chief Executive Officer
Centennial Growth Equities, Inc.
9221 East Baseline Road Suite 109-435
Mesa, Arizona 85209

Re: Centennial Growth Equities, Inc.
Registration Statement on Form 10-12G
Filed December 28, 2020
File No. 000-56234

Dear Mr. Ray:

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