

July 3, 2007

Room 4561

Mr. David Cunningham
Chief Operating and
Financial Officer
Centergistic Solutions, Inc.
505 N. Euclid Ave, Suite 480
Anaheim, CA 92801

Re: Centergistic Solutions, Inc.
Form 10-KSB for Fiscal Year Ended June 30, 2006
Filed February 22, 2007
File No. 000-51433

Dear Mr. Cunningham:

We have completed our review of your Form 10-K and do not, at this time, have any further comments.

Sincerely,

Mark Kronforst
Accounting Branch Chief