

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