

Mail Stop 3561

July 2, 2009

Via Fax & U.S. Mail

Mr. David E. Fractor, Chief Financial Officer  
iDcentrix, Inc.  
444 N. Nash Street  
El Segundo, California, 90245

**Re: iDcentrix, Inc.**  
**Form 10-K for the fiscal year ended January 31, 2009**  
**Filed May 15, 2009**  
**File No. 000-51263**

Dear Mr. Fractor:

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

Sincerely,

Linda Cvrkel  
Branch Chief