



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

August 28, 2008

Mr. Carlos Fabian De Sousa  
Chief Financial Officer  
Centenary International Corporation  
Av. Roque Saenz Pena 971-8 Piso  
(C1035AAE) Buenos Aires, Argentina

**Re: Centenary International Corporation**  
**Form 10-KSB for the Year Ended December 31, 2007**  
**File No. 000-23851**

Dear Mr. De Sousa:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

David R. Humphrey  
Branch Chief