



DIVISION OF  
CORPORATION FINANCE

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

September 11, 2009

Via U.S. Mail and Facsimile

Mr. Carlos Fabian De Sousa  
Chief Executive Officer and Chief Financial Officer  
CENTENARY INTERNATIONAL CORP.  
Av. Roque Saenz Pena 971-8 Piso, (C1035AAE)  
Buenos Aires, Argentina

**Re: Centenary International Corp.  
Item 4.01 Form 8-K, filed August 12, 2009  
File No. 0-23851**

Dear Mr. De Sousa:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Joe A. Foti  
Senior Assistant Chief Accountant



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