

February 4, 2009

Mail Stop 4561

Mr. John Braddon  
Chief Financial Officer  
Centro NP LLC  
420 Lexington Avenue  
7<sup>th</sup> Floor  
New York, NY 10170

**Re: Centro NP LLC  
Form 10-K/A for the year ended December 31, 2007  
Forms 10-Q for the quarters ended March 31, June 30 and  
September 30, 2008  
Filed April 18, 2008  
File No. 001-12244**

Dear Mr. Braddon:

We have reviewed your response letters dated December 10, 2008 and January 16, 2009 and have the following additional comments. As previously stated, these comments require amendment to the referenced filings previously filed with the Commission.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Form 10-K/A for the year ended December 31, 2007

Exhibit 31

1. We note your response to comment three in the letter dated December 10, 2008 and await the filing of a Form 10-K/A which includes the certifications required by Section 302 of the Sarbanes-Oxley Act in the form currently set forth in Item 601(b)(31) of Regulation S-K.

Exhibit 32

2. We note your response to comment four in the letter dated December 10, 2008 and await the filing of a Form 10-K/A which includes the certifications required by Section 906 of the Sarbanes-Oxley Act. We also note your position as stated in the letter dated January 16, 2008 in which you believe that you are not required to file 906 certifications in your Forms 10-Q. Please note that all issuers filing reports under Section 15(d) of the Exchange Act on a voluntary basis must comply with Rule 15d-14. In that regard, please amend your Forms 10-Q for the quarters ended March 31, June 30 and September 30, 2008 to furnish the certifications required by Section 906 of the Sarbanes-Oxley Act. Refer to Question 181.01 of the Compliance and Disclosure Interpretations available on the SEC's website at <http://www.sec.gov/divisions/corpfin/guidance/exchangeactrules-interps.htm> and Item 601(b)(32) of Regulation S-K.

\* \* \* \*

As appropriate, please amend your filings and respond to these comments within 10 business days or tell us when you will provide us with a response. You may wish to provide us with marked copies of the amendments to expedite our review. Please furnish a cover letter with your amendments that keys your responses to our comments and provides any requested supplemental information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendments and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that

- the company is responsible for the adequacy and accuracy of the disclosure in the filings;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filings; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the

Mr. John Braddon  
Centro NP LLC  
February 4, 2009  
Page 3

United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filings or in response to our comments on your filings.

You may contact Daniel Gordon at (202) 551-3486 or me at (202) 551-3429 if you have questions.

Sincerely,

Kristi Marrone  
Staff Accountant

cc: Rick Madden, Esq. (*via facsimile*)