

May 5, 2009

Mail Stop 3010

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 for the year ended December 31, 2007  
Forms 10-Q for the quarters ended March 31, June 30 and September 30, 2008  
File No. 001-12244

Dear Mr. Braddon:

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

Sincerely,

Daniel L. Gordon  
Branch Chief

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