



DIVISION OF  
CORPORATION FINANCE

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

May 16, 2019

Lisa Averbuch  
Chief Executive Officer  
Celexus, Inc  
8275 S. Eastern Ave. Suite 200  
Las Vegas, Nevada 89123

**Re: Celexus, Inc**  
**Registration Statement on Form 10-12G**  
**Filed February 5, 2019**  
**Form 10-Q for the Quarter Ended December 31, 2018**  
**Filed April 3, 2019**  
**Form 8-K Filed February 25, 2019**  
**File No. 000-52069**

Dear Ms. Averbuch:

We issued comments to you on the above captioned filing on April 12, 2019. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to provide a complete, substantive response to these comments by May 31, 2019.

If you do not respond, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filing and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filings, consistent with the staff's decision to publicly release comment and response letters relating to disclosure filings it has reviewed.

Please contact Gregory Dundas, Attorney Advisor, at (202) 551-3436 or Celeste Murphy, Legal Branch Chief, at (202) 551-3257 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Telecommunications

cc: Elaine Dowling