



DIVISION OF
CORPORATION FINANCE

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

October 31, 2019

David Soto
President
Celexus, Inc
8275 S. Eastern Ave. Suite 200
Las Vegas, Nevada 89123

Re: Celexus, Inc

Correspondence Received on October 25, 2019

Amendment No. 1 to Form 10-K for the Fiscal Year Ended March 31, 2019

Filed July 15, 2019

Amendment No. 1 to Form 10-Q for the Quarter Ended June 30, 2019

Filed August 20, 2019

File No. 000-52069

Dear Mr. Soto:

Please respond to this comment within ten business days by amending your Form 10-K filing or advise us as soon as possible when you will file your amendment.

After reviewing your amendment and responses to our comments, we may have additional comments.

Correspondence Received on October 25, 2019

General

1. We note the submission of your response letter on October 25, 2019. Please file the corresponding amendment to your Form 10-K.

You may contact Robert Shapiro, Senior Staff Accountant, at (202) 551-3273 or Lisa Etheredge, Senior Staff Accountant, at (202) 551-3424 if you have questions regarding comments on the financial statements and related matters. Please contact Greg Dundas, Staff Attorney, at (202) 551-3436 or Celeste Murphy, Legal Branch Chief, at (202) 551-3257 with any other questions.

Sincerely,

Division of Corporation Finance

David Soto
Celexus, Inc
October 31, 2019
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Office of Trade & Services

cc: Elaine Dowling, Esq.