



DIVISION OF  
CORPORATION FINANCE

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

May 13, 2020

Lisa Averbuch  
President, CEO and CFO  
Celexus, Inc  
8275 S. Eastern Ave, Suite 200  
Las Vegas, Nevada 89123

**Re: Celexus, Inc**  
**Amendment No. 2 to Form 10-K for the Fiscal Year Ended March 31, 2019**  
**Filed March 12, 2020**  
**Form 10-Q for the Fiscal Quarter Ended December 31, 2019**  
**Filed March 12, 2020**  
**File No. 000-52069**

Dear Ms. Averbuch:

We issued comments to you on the above captioned filings on April 6, 2020. 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 27, 2020.

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 filings 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 Lisa Etheredge, Senior Staff Accountant, at (202) 551-3424 or Kathleen Krebs, Special Counsel, at (202) 551-3350 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services