



DIVISION OF
CORPORATION FINANCE

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

November 8, 2018

Allan Jones
President
Emaginos, Inc.
13428 Maxella Avenue, #144
Marina Del Rey, CA 90292

Re: Emaginos, Inc.
Current Report on Form 8-K
Filed September 26, 2018
File No. 000-55736

Dear Mr. Jones:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Information Technologies
and Services

cc: Lee Cassidy