



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

DIVISION OF  
CORPORATION FINANCE

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