



DIVISION OF  
CORPORATION FINANCE

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

February 5, 2013

Via E-mail

Ms. Cindy Morrissey  
Chief Executive Officer  
Neutra Corp.  
3572 Shady Brook Lane  
Sarasota, FL 34243

**Re: Neutra Corp.  
Item 4.01 Form 8-K  
Filed January 7, 2013  
File No. 333-172417**

Dear Ms. Morrissey:

We have completed our review of your filing. We remind you that our comment or changes to disclosure in response to our comment do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comment as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Joel Parker

Joel Parker  
Accounting Branch Chief