



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

DIVISION OF  
CORPORATION FINANCE

October 17, 2019

Sydney Jim  
Chief Executive Officer  
Neutra Corp.  
54 Sugar Creek Center Blvd., Suite 200  
Sugar Land, Texas 77478

**Re: Neutra Corp.**  
**Preliminary Information Statement on Schedule 14C**  
**Filed September 24, 2019**  
**File No. 000-55077**

Dear Mr. Jim:

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 Life Sciences

cc: Robert L. Sonfield, Jr., Esq.